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DUBLIN

NEW HAMPSHIRE



Annual Reports

For the Year ending December 31, 1994

Cover Photograph

The Old General Store, opposite the Town Hall, was operated for many years by Milton D. Mason, who lived next door in what is now the front of the Yankee building. In 1901, it was taken over by Mason's son-in-law, Henry D. Allison, who took this picture shortly thereafter.

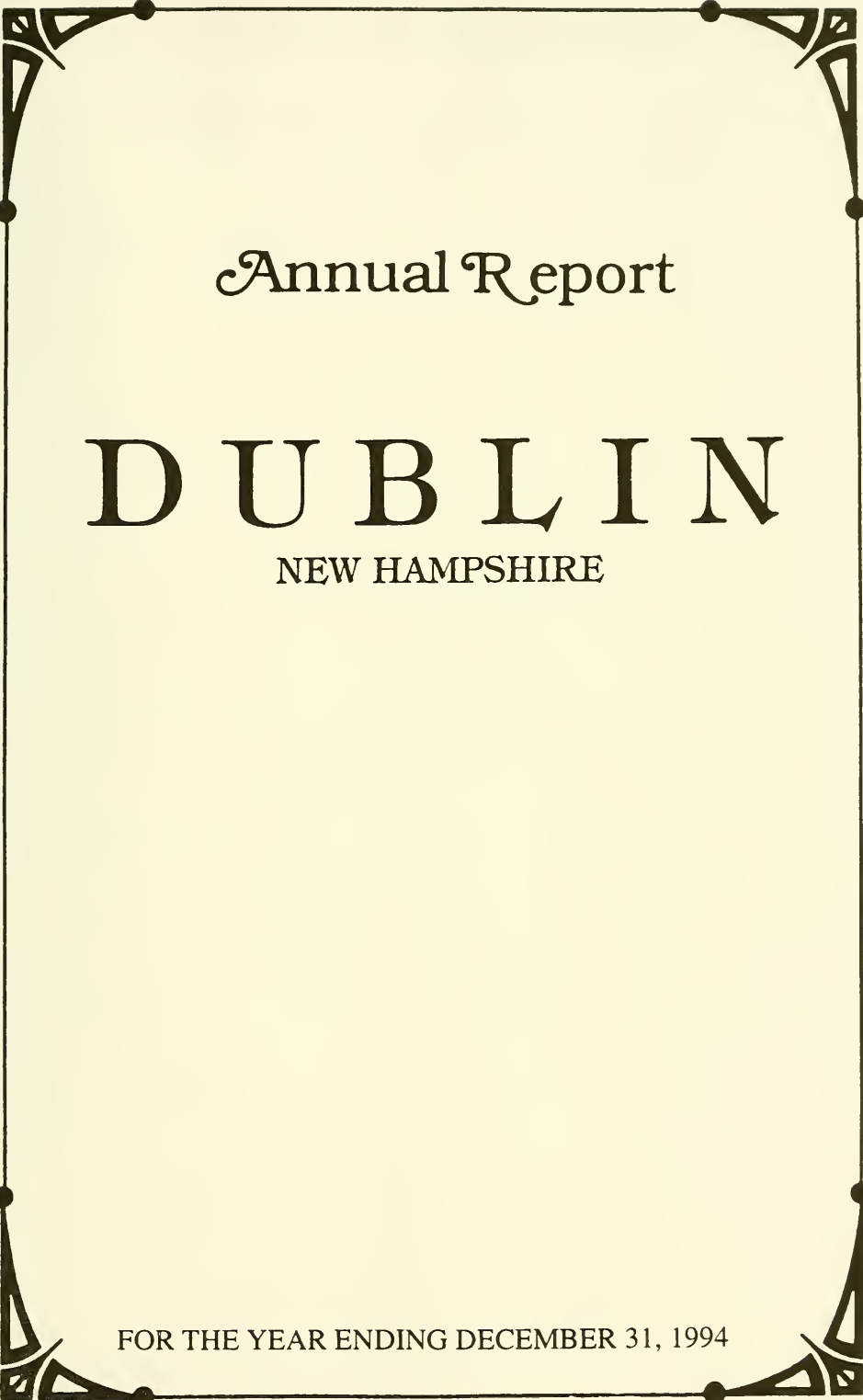
The Allison store competed with Gleason's store directly across Main Street, between Worcester's garage and the Town Hall. Both stores took telephone orders, ran charge accounts and made deliveries during the summer season. Mark Twain, a summer resident in 1905, had this to say in a statement delivered to the press:

"The village - Dublin - is bunched together in its own place, but a good telephone service makes its markets handy to all these outliars. I have spelt it that way to be witty. The village executes orders on the Boston plan - promptness and courtesy."

Promptness and courtesy fairly radiate from the smartly turned out delivery wagon and its immaculate crew. The junior member was very likely either Hildreth or Elliott Allison.

(Photo courtesy of the Dublin Historical Society)

John W. Harris



Annual Report

DUBLIN

NEW HAMPSHIRE


FOR THE YEAR ENDING DECEMBER 31, 1994

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Any person with a hearing disability, who wishes to attend this public meeting and needs the services of a sign language interpreter, please contact the selectmen's office at least 72 hours in advance so that the town can make arrangements with an interpreter for your accommodation.

DUBLIN TOWN OFFICERS
OFFICERS CHOSEN BY BALLOT VOTE AT ANNUAL TOWN MEETING

TWO YEAR TERM
MODERATOR

C. Robertson Trowbridge Term Expires 1996

SIX YEAR TERM
SUPERVISORS OF THE CHECKLIST

Adele R. Knight	Term Expires 1996
Edward F. Whitney	Term Expires 1998
Lucille A. McDonald	Term Expires 2000

ALTERNATE

Arnold Pinney

ONE YEAR TERM
TREASURER

Lewis Hansen Term Expires 1995

THREE YEAR TERM
SELECTMEN

Nancy Campbell, Chair	Term Expires 1995
Charles Winchester	Term Expires 1996
Bruce Fox	Term Expires 1997

THREE YEAR TERM
TRUSTEE OF TRUST FUNDS

D. Scott Hicks	Term Expires 1995
Clinton Yeomans	Term Expires 1996
Christopher J. Flynn	Term Expires 1997

THREE YEAR TERM
TOWN CLERK/TAX COLLECTOR

Betty L. Bodwell Term Expires 1997

THREE YEAR TERM
WATER COMMISSIONER

Brian Barden Term Expires 1995

THREE YEAR TERM
LIBRARY TRUSTEE

Adele R. Knight	Term Expires 1995
Mary D. Merrell	Term Expires 1996
Luan Hewitt	Term Expires 1997

APPOINTED SELF PERPETUATING - PERMANENT LIBRARY TRUSTEE

Andrew Elder	Michael Worcester	Nellie Crossley
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THREE YEAR TERM
DUBLIN CONVAL SCHOOL DISTRICT MEMBER

Mary Clark	Term Expires 1995
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THREE YEAR TERM
BUDGET COMMITTEE

Charles H. Anthony	Term Expires 1995
Nancy Campbell, Selectmen's Rep.	Term Expires 1995
John D. Pratt	Term Expires 1995
William B. Gurney, Co-Chairman	Term Expires 1996
George McLean	Term Expires 1996
Stephen F. Knapp	Term Expires 1997
Robert Weis, Co-Chairman	Term Expires 1997

THREE YEAR TERM
CEMETERY COMMITTEE

Roy Johnson	Term Expires 1995
Robert Knight	Term Expires 1996
David Whitney	Term Expires 1997

THREE YEAR TERM
PLANNING BOARD

Charles Winchester, Selectmen's Rep.	Term Expires 1995
A. Waller Howard	Term Expires 1995
Lewis G. Webber	Term Expires 1995
Betsey Harris, Chairman	Term Expires 1996
Michael Sundstrom (Resigned)	Term Expires 1996
Frank L. Almeida (Resigned)	Term Expires 1997
Joseph Wakeman	Term Expires 1997
Blake Sabine - Appointed	Term Expires 1995
Jean Wenigmann - Appointed	Term Expires 1995

ALTERNATES

Daniel Walsh	Edmund Kelly
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TOWN COMMITTEES APPOINTED BY SELECTMEN

THREE YEAR TERM CONSERVATION COMMISSION

Mike Elkavitch	Term Expires 1995
Ellen Stancs	Term Expires 1995
Thomas Wyman, Chairman	Term Expires 1995
David Belknap	Term Expires 1996
John Kraichnan (resigned)	Term Expires 1996
Joy I. Putnam	Term Expires 1997
Karl Putnam	Term Expires 1997

ALTERNATES

Julie Crocker
Robert Glass

THREE YEAR TERM BOARD OF ADJUSTMENT

William Barker	Term Expires 1995
Suzan Dennis	Term Expires 1995
Willard Oja	Term Expires 1996
Robert Begley	Term Expires 1996
Thomas Wright, Chairman	Term Expires 1997

ALTERNATES

Daniel O'Rourke, Jr.(95) Bruce McClellan(95) James Sovik(96)

HEALTH OFFICER

Pierce Hollingsworth	Term Expires 4/96
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THREE YEAR TERM RECREATION DEPARTMENT

Mary Loftis	Term Expires 1995
Peter Shonk	Term Expires 1996
Edward Whitney	Term Expires 1996
Dolores Moran, Chairman	Term Expires 1997
Norman Sundstrom, Jr.	Term Expires 1997

FOREST FIRE WARDEN

Brian Barden
Term Expires 12/31/95

DEPUTY FOREST FIRE WARDENS

1st Michael Worcester
2nd Michael Walker
3rd Robert Edick
4th Dennis Monaghan
5th Theodore Lizotte
Terms Expire 12/31/95

REPRESENTATIVES AND OFFICERS APPOINTED BY THE SELECTMEN

Overseer of the Poor	Nancy Campbell
Police Chief	Earl D. Nelson
Police Corporal Officer	Dana Hennessy
Police Corporal Officer	James Letourneau
Police Special	Vacant
Police Administrative Assistant	Kathy Fielders
School Crossing Guard	Karen Koskela
Fire Chief	Michael Worcester
Deputy Fire Chief	Brian Barden
Deputy Fire Chief	Joe Sangermano
Superintendent of Cemetery	John Abram
Road Agent/Transfer Station Supt.	Brian Barden
Selectmen's Assistant	Valerie Holden
Deputy Town Clerk/Tax Collector	Elvira Ramirez Elder
Summer Playground Director	Persis Fontaine
Site Inspector	Brian Barden
Director of Civil Defense	Earl D. Nelson
Ballot Inspector	Elizabeth McIntyre(I)
Ballot Inspector	Nellie Crossley(I)
Ballot Inspector	Dorothy Kastner(R)
Ballot Inspector	Nancy Campbell(I)

DUBLIN'S REPRESENTATIVE TO SOUTHWEST REGIONAL PLANNING
COMMISSION: Betsey Harris and A. Waller Howard

ARCHIVES COMMITTEE ANNUAL REPORT

In 1994, the Committee processed, catalogued and indexed the Town's records for 1988.

During the year, the Committee fielded numerous questions from Town officials, including the Selectmen, the Planning Board, the Health Officer and the Cemetery Committee. Individual citizens also inquired about septic systems, building permits, subdivisions and Board of Adjustment permits. There have been 52 such inquiries, consuming 19 hours of Committee time.

Nancy Campbell prepared a computerized index to all land board decisions, building permits and septic approvals from 1969 to 1989. Besides being a help to the Selectmen and the land use boards, this index, a copy of which is available at the Selectmen's office, permits any landowner to see at a glance all the administrative actions affecting his or her property.

In addition, the Committee processed, organized and catalogued a mass of school records found by Char Forsten, a teacher at the Consolidated School. These records dated mainly from 1822 to 1900, with some later material. Included were some eleven hundred school registers and teachers' reports, listing the names and ages of students and the subjects they studied.

We are grateful to Tom Kennedy for a number of 19th century Town annual reports and invoice and tax lists. Once again, we ask you to search your attics, closets and basements for old Town records.

We welcome visitors to the temporary archives room over the Post Office, which is open most mornings or by appointment. Our telephone number is 563-8545.

Respectfully submitted,

Nancy E. Campbell
John W. Harris

BOARD OF ADJUSTMENT ANNUAL REPORT

The Board of Adjustment held ten public hearings for the year of 1994. These public hearings were held by petition to the Board of Adjustment by landowners, either seeking a Special Exception or Variance to the Dublin Zoning Ordinances. All hearings are open to the public and input from the town is always taken into consideration before decisions are made. The Board granted or denied the following Special Exceptions/Variations. This year, the Board was also petitioned to rehear cases and make a clarification on a sub-division that was made previously. The results are as follows:

M/M Biklen - permission granted
Summer's Family Trust - S.E. granted
Tuller/Loftis - S.E. granted
Van Hoogen - S.E. denied
Begley - clarification granted
O'Connor - S.E. granted
Marathon House - S.E. granted/Variance - denied
Pillsbury - S.E. denied
Pillsbury/Mundaca - S.E.'s granted
Dublin General Store/Joe and Jeanette Fontaine - 2 S.E.'s granted
French's Tavern/and Trust - denied rehearing

As always, the Board of Adjustment will uphold the Zoning Ordinances of the town and make exceptions fairly and when necessary.

Respectfully submitted,

Suzan Rowand-Dennis, Secretary
Thomas Wright, Chairman
William Barker
Willard Oja
Robert Begley
Alternates:
Daniel O'Rourke, Jr.
Bruce McClellan
James Sovik

BUDGET COMMITTEE ANNUAL REPORT

As in the past three years, the Budget Committee proposes a conservative budget for 1995.

In the 1994 town elections, Stephen F. Knapp and John Pratt were elected to fill the places vacated by Bernard Vigneault and Judy Jones Parker. Steve Knapp brought the experience of previous service on the committee with him and has carried on and expanded the computer work done previously by Bernie Vigneault.

Much time has been spent this year in considering ways to compensate the members of the Fire Department for the increasing demands on their time for fighting fires, responding to other emergencies, and for training. We feel that the increase in the department budget is fair, and we have recommended to the Selectmen that a committee be formed to study all aspects of Dublin's Fire Department.

We commend the Street Lighting Committee for their efforts in providing the Town with a plan for better lighting at a lower annual cost.

As always, we remind the townspeople that ours are open meetings, and all are welcome to attend. Schedules are posted in the Town Hall and at the Post Office.

Respectfully submitted,

William B. Gurney, and
Robert P. Weis, Co-Chairmen
George McLean, Secretary
Charles H. Anthony
Nancy Campbell
Stephen Knapp
John Pratt

CEMETERY COMMITTEE ANNUAL REPORT

Spring clean-up was much easier with a new vac machine to suck up windblown leaves, and store them in the special trailer attached.

An early burial in April was possible due to weather conditions.

At Town Meeting, money was approved for cleaning up a piece of waste land within the boundaries of the original layout of the cemetery. This work went very well, and we now have a very large area cleared and seeded for many more burial plots with a sale value of over \$10,000.

Activity accomplished in removing many natural and other hindrance to use of machinery used for the upkeep. Several extra donations helped in grading severe hollows.

No accidents until the end of season on Route 101.

Some grievous errors on lot layout were corrected. Many more corner markers were put in to determine lot sizes.

Eight new lot sales, and eleven burials.

Some monuments were straightened and repaired.

Meeting House Lane Landscaping accomplished.

10 evergreens

10 blueberry bushes

3 flowering crab

More bulbs planted along west border, thanks to Garden Club.

Lots of visitors from out of State.

Tree trimming carried on as usual and safely.

Respectfully submitted,

John Abram, Superintendent
Roy A. Johnson, Trustee
Robert Knight, Trustee

Requests for building permits on properties near the Dublin Lake brought attention to how complicating the permitting process is. The town issues permits for some items and the state issues permits for others. Wetlands law and rules requires permits for some logging, docks, dredge & fill and it prevents the conversion of shoreline structures to higher uses. The Shoreline Protection Act went into effect this summer regulating activity within 250 feet of all the ponds, lakes and some brooks in town. It regulates changes in structures, the cutting of trees, removal of stumps, the use of fertilizers and a lot of other things. If you intend to change your lakefront property, we suggest you work diligently to find out what permits you need and obtain them.

The year began with compliments to the Commission on our newsletter, The Blue Heron. Commission member David Belknap coordinated that project. Thanks.

The Commission dealt with a project started on Dublin Lake in 1993, by a landowner in its regulatory capacity.

Early in the year the Commission met with two representatives of PSNH regarding tree trimming. PSNH agreed to notify the Commission before trimming any circuits in town. We agreed it was not necessary for them to notify us when coming in to do a limited trimming.

Also early in the year an application was filed asking for a federal grant to correct drainage problems along Route 101. It was granted. The \$158,000 cost will be split between the town 20% and the federal government 80%. The correction involves devices to trap silt and sediments now washing into Dublin Lake. This was identified as one of the major long term threats to the quality of the lake water by a UNH study.

The spring brought a wonderful response from the town in our effort to keep Dublin's roadsides clean on an ongoing basis. Thank you. And thanks to Dan Burnham for obtaining those blue trash bags for us from the state at no cost to the town.

A request made to UNH for help in making a management plan for Mud Pond was rejected. We have had no luck in meeting our obligation under the LCIP acquisition agreement for those properties and easements by obtaining help free of charge to the town.

Julie Crocker's untiring efforts to stabilize the shoreline of Dublin Lake paid more dividends in 1994 as more landowners agreed to undertake and fund the work along their own properties at their own expense. Landowners participating include Louisa Spencer, Gus & Julie Crocker, Dublin Lake Club, Mr. & Mrs. Von Stade and Mr. & Mrs. Wright.

A landowner removed a beaver dam with machinery without a permit in May. An abutter notified us and a complaint was filed with the Wetlands Board which they acted on.

Commission member Karl Putnam cleaned up the cemetery cove area, removing the litter, just prior to Memorial Day. Thank you.

The Commission wants to complete a natural resources inventory of the town. This has never been done and is a requirement of the state law creating conservation commissions. New mapping of the area will be available from the Southwest Region Planning Commission to help with this.

In the summer we were asked by other town boards and the abutter to inspect the Scribner property (next to DCS) for any wetland issues. Later the Selectmen requested we take a stand on the issue. We voted to "support in principle" the town's acquisition of the property. We agreed the use of Eminent Domain to clear up access problems was not something we supported.

Commission member Joy Putnam asked the State Department of Transportation to clean up the "picnic" area near Howe Reservoir on Route 101. The DOT responded by removing the "picnic area ahead" signs from the highway, did some clean up and said they have no money for picnic tables.

In the fall we inspected the Mud Pond Dam and found some vandalism. We will apply for grant monies next year to make repairs.

A meeting took place with the Recreation Committee to discuss the extent and scope of development of the Conservation Land near Howe Reservoir. It was agreed to plan a trail work day next spring. We feel this area could be utilized for activities such as picnicking, but extensive development would be difficult due to physical limitations of the site.

The length of time to obtain a permit from the State Wetlands Board is 60 to 90 days. Plan for this time when planning your project. The Wetlands Board does have a new expedited permit process in place. The Commission has a very direct roll in this process. We get the applications first. Once we have okayed it it should take Wetlands less than a week to issue your permit. The Town Clerk has the application forms. We suggest you go immediately to the sixteen sheets that describe the various types of projects, find the one that best describes your intended work and answer the questions. If you answer yes to any of them you can not use this faster process.

As always volunteers are needed to help with various projects, time and budget constraints make for slow progress on the above items. If you see one that interest you please let us know. We meet on the second and fourth Tuesdays of each month at 7:30 in the Town Hall, meetings are open to all.

Respectfully submitted,

Thomas Wyman, Chairman
Mike Elkavitch
Ellen Stancs
David Belknap
Joy I. Putnam
Karl Putnam



STATE OF NEW HAMPSHIRE
DEPARTMENT of RESOURCES and ECONOMIC DEVELOPMENT
DIVISION of FORESTS and LANDS

172 Pembroke Road P.O. Box 1856 Concord, New Hampshire 03302-1856

603-271-2214

FAX: 603-271-2629

WILLIAM S. BARTLETT, JR.
Commissioner

JOHN E. SARGENT
Director

REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

In calendar year 1994, our three (3) leading causes of fires were No Permit, Children and Rekindles of fires where the fire was not properly extinguished.

Violations of RSA 224:27 II, the fire permit law, and the other burning laws of the State of New Hampshire are misdemeanors punishable by fines of up to \$2,000 and/or a year in jail. Violators are also liable for all fire suppression costs.

To aid your Forest Fire Warden, Fire Department and State Forest Fire Officials, contact your local Warden or Fire Department to find out if a permit is required. This also helps to prevent unnecessary response to a controlled burn.


<u>Fire Statistics</u>	<u>1994</u>	<u>Average 1990-1993</u>
Number of Fires Reported to State for Cost Share Payment	283	443
Acres Burned	217	246

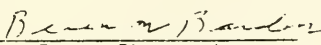
Suppression cost = \$90,000+

<u>Fires Reported by Lookout Towers (1994)</u>	<u>Fires Reported by Detection Aircraft</u>
Fires Reported	588
Assists to Other Towers	363
Visitors	21,309

Local communities and the State share the cost of suppression on a 50/50 basis. The State of New Hampshire operates 15 fire towers and 3 contract aircraft patrols. This early detection and reports from citizens aid the quick response from the local fire departments.

"REMEMBER, ONLY YOU CAN PREVENT FOREST FIRES!"



Forest Ranger


Forest Fire Warden



Forest Protection (603) 271-2217
Forest Management (603) 271-3456

Land Management (603) 271-3456
Information & Planning (603) 271-3457

TDD ACCESS: RELAY NH 1-800-735-2964  recycled paper
DIVISION OF FORESTS AND LANDS 603-271-2214

DUBLIN FIRE DEPARTMENT ANNUAL REPORT

1994 was another very busy year for the Dublin Fire Department. We responded to 49 Fire and 70 Rescue calls, consuming 1,133 hours labor. There has been a continued increase in Rescue calls during the past years. Motor Vehicle accidents are the greatest increase. All 70 Rescue calls involved stabilization of a patient or patients and preparation to Peterborough or Keene Hospital by ambulance.

The actual fire and rescue calls consume but a small part of the Firefighter's time. During 1994, 2,122 hours spent fire training, 983 rescue and 744 hours miscellaneous equipment and station detail and as always fundraising. The time spent preparing for an emergency always takes much longer than the emergency itself. With all of the current training mandated from State and Federal levels the time is even greater.

I have proposed a new pay schedule for firefighters and rescue personnel for 1995. This includes pay for monthly meetings, fire and rescue drills and for some outside training. So far, none of this time has been paid, only actual fire and rescue calls at \$5.00 an hour, not hardly enough when you consider all that is given and all that is expected.

If the Town of Dublin or any other town has any hopes for maintaining its emergency personnel, then some form of compensation is required. The days of being able to give all of this for "free" are over. There is also a considerable jump recommended for the Chief's pay for 1995. My job as Chief now averages 28 hours per week with most of the time spent on fire inspections, maintenance and department administration during daylight hours. I cannot continue this at the current \$3,000 a year fee. Many other small towns are faced with the same problem. The pay situation must be resolved at the 1995 Town Meeting. The problem is finding someone who can take the time from his or her "regular job" and become Fire Chief and also how to pay them for some of the lost time. All of these duties are required of a Fire Chief and more is expected every year. A Fire Chief has plenty to do even when the whistle doesn't blow!

The new Rescue Truck is still in process. Due to unavailability of a 1 ton 4x4 Chassis, no truck has been built yet. While we had last year's fundraising for this project and awaiting approval at 1994 Town Meeting, the availability of our Chosen 4x4 Chassis diminished. I am now told that we shall have our truck by May of 1995. The only good things about this, are that the 1969 Rescue Truck is holding on and the amount raised through donations for this project plus interest is over \$16,150.00!

During 1994 all equipment has received regular maintenance and all necessary repairs made. All equipment is in good shape except for the 1969 rescue truck. The 1964 Maxim - International is doing well, but its very old and parts are not available for most repairs. The Fire Station received a fresh coat of paint and looks good as new. One new interior problem - diesel exhaust is now taking its toll on the interior. A warrant article of the 1995 Town Meeting should correct this problem.

We now have 21 members with all but 3 certified. The three newest members are now working on their certification. Regular drills for both fire and rescue squad are held each month. We cover all aspects of our jobs during the year for both fire and rescue. All rescue squad members are certified as EMT's, first responders, ambulance attendants or advanced life support. All department members must maintain a current CPR certificate.

I would like to thank all of the department especially Deputies Barden and Sangermano for their continued support. The support of all other Town Departments, Selectmen, Budget, Highway, and Police are necessary for us to bring all of this together and we appreciate this. We cannot provide proper emergency services alone - it is a joint effort.

Respectfully submitted,

Michael Worcester, Chief

HEALTH OFFICER ANNUAL REPORT

In recent years the State of New Hampshire has enacted several new laws and regulations that affect septic systems that many citizens are unaware of. Two in particular. First, regarding replacement systems. Systems may only be replaced "in place, in kind" by a licensed contractor and if it meets the state requirements of height above the water table and wetlands set back as determined by a state licensed septic designer. The second is a law that requires disclosure of the location and operation of the septic system in the transfer of real estate property. Passage of the COMPREHENSIVE SHORELINE PROTECTION ACT, effective July 1994, also imposes restrictions on placement of septic systems. Workshops and seminars on these subjects were attended during 1994.

Leslie Whone continues to be helpful in assisting the Health Officer in witnessing test pits and perc tests as well as evaluating failed systems, child care inspections and water testings, etc..

Maintaining water quality in Dublin Pond continues to be a concern. Water sampling in the watershed was performed in 1994, and will continue in 1995.

Respectfully submitted,

Pierce Hollingsworth,
Health Officer

HIGHWAY DEPARTMENT ANNUAL REPORT

We started the year off with another busy winter. We had lots of cold weather and about 113" of snow. This kept us busy until spring.

During spring clean up we swept the village and the sidewalks on Main Street. After this, we graded the dirt roads and cleaned all the ditches. We also spent several days patching the tar roads. East Lake Road, West Lake Road, and the Old Marlborough Road were also swept.

In June we started our road construction project. We rebuilt 3700 feet of Charcoal Road. The project started off with removing rock from the road bed, then we installed 1400 feet of under drain and we had to lower one culvert. Then we ground the road surface up and added 8" of crushed gravel. Next we applied calcium chloride and ground up the gravel and the old road surface together. We made 1600 tons of pug (cold mix) to pave the new section of Charcoal Road. The rest of this road was rebuilt several years ago and doesn't need to be rebuilt. So this year I hope to over lay and bring it back in shape; this will also add strength to the surface.

We ditched Old Peterborough Road, Cobb Meadow Road, East Harrisville Road and part of Monument Road this year. Also we sealed West Lake Road, Old Marlborough Road, and Charcoal Road. We replaced culverts on Pierce Road, the dirt sections of Valley Road and the Old Marlborough Road.

We were also busy rebuilding the loading dock at the transfer station, replacing the roof on our salt shed, and doing some work on the back section of the Post Office parking lot. Our final project was to bury 350' of cable for the street lights on Main Street from Lehmann's to LaFortune's.

Our major 1995 road construction project will be the East Harrisville Road. We will also be having some smaller paving projects.

The capital improvement plan (for road improvement and equipment replacement) has been updated.

Everything at the Recycling Center is going well. The market for recyclables is looking good.

I would like to thank the residents of Dublin for their recycling effort and for supporting the Highway Department.

I would also like to thank the employees of the Highway Department and Recycling Center for their hard work and dedication.

Present Proposed Road Plan
(subject to change)

<u>Roads</u>	<u>Year</u>
Charcoal Road	1994
E. Harrisville Road	1995
Bond's Corner Road	1996 & 1997
Old Marlborough Road	1998
Windmill Hill Road	1999
Monument Road	2000
Old Harrisville & Meryman Roads	2001 & 2002
Old Peterborough Road	2003

Respectfully submitted,

Brian Barden,
Road Agent

DUBLIN PUBLIC LIBRARY ANNUAL REPORT

The Library ended its year with the following statistics: Registration 850, Circulation: Fiction 2448, Nonfiction 1661, Juvenile 2832, Magazines 1023, Audio tapes 144, Video cassettes 1080, a total of 9188 materials. 4234 people walked through the doors. 325 new materials were added to the collection.

The traditional Summer Library Party was fun. Staff from the Dublin Playground read out loud to the younger Playground Children from favorite story books on their Wednesday visits to the Library. Our exhibit case has been a favorite to view, carefully arranged exhibits patrons have shared with the public.

One of the most rewarding improvements of the year was in the charging desk room where fluorescent lighting was installed. The room is full of sunshine now.

Kathleen Perrin Allison bequeathed five thousand dollars to the library with no restrictions on its use. Elliot and Kay Allison were largely responsible for our small but unusual picture collection, unsolicited by us, yet over the years they continued to add to it. Since their passing we have been given articles the Allison's have written on Monadnock, Dublin artists, nature diaries, some flower negatives, and a few more pictures. One is a stunning picture of the Allison's. We will remember them with affection and gratitude.

Through the New Hampshire State Library and by our using matching funds, our library was awarded a grant to make it possible to buy a new computer, modem and printer. We now have access to the New Hampshire Automated Information System. This will serve as a Statewide Union Catalog, also a gateway to other online services, a start to the information highway!

With gratitude: to the Taxpayers who make it possible for us to have a library, the Townspeople for their generous gifts of money and books, the Trustees who spend hours in making decisions and writing policy, the Staff who do their work so well, my deepest appreciation.

In 1994, I was honored and felt so humble by your recognition of my years of service as your Librarian. Thank you so much. It has been my privilege to serve you.

Respectfully submitted,

Dorothy Worcester,
Library Director

ANNUAL REPORT OF THE
MONADNOCK ADVISORY COMMISSION
TO THE TOWNS OF:
JAFFREY, DUBLIN, MARLBOROUGH
TROY, AND FITZWILLIAM

"The Monadnock Advisory Commission is charged by the State Legislature with advising the State of New Hampshire on management policies for lands owned and leased by the state on Monadnock, Gap, and Little Monadnock Mountains. 6,866 acres of this land is open to the public."

During 1994 the Commission held public meetings in Jaffrey and Troy. In 1995 the Commission will hold meetings in other member towns. The staffing of the Old Toll Road area in Jaffrey by the Division of Parks and Recreation has been very successful after a full year of operation. The Commission continues to work with the State of New Hampshire to make the use of these unique highlands a pleasant recreational experience.

The public is encouraged to contact their Commission members with suggestions and comments.

Members of the Monadnock Advisory Commission are:

Jaffrey:	H. Charles Royce, Peter B. Davis
Dublin:	Betsey Harris, Bruce McClellan
Marlborough:	James Everard, Ernie Linders
Troy:	David Adams, Ira Gavrin
Fitzwilliam:	Daniel J. Leary, Thomas F. Parker

Respectfully submitted,

H. Charles Royce, Chairman

PLANNING BOARD ANNUAL REPORT

At the 1994 Town Meeting, a proposal to increase the size of the Village District and decrease the required lot size and frontage was accepted by the voters. Also adopted were several changes aimed at clarifying and simplifying the Zoning Ordinance.

During the year, the Board worked on revisions to the Site Plan Review regulations and the Design Standards for Roads (and driveways), both of which were adopted after public hearings. A proposal for backlot development in the Village District, and a revision of the Wetlands Protection District ordinance have been prepared for the 1995 Town Meeting. The Southwest Region Planning Commission (SWRPC) has assisted with this work.

We have a new computer-generated town base map produced by SWRPC. This shows lakes, streams and roads. We have contracted for a property map overlay to be ready in June, and other overlays will be added as needed.

Members of the Planning Board have attended Municipal Law Lectures and two statewide workshops sponsored by the Office of State Planning. We applied for and won a grant to participate in seven all-day workshops on Small Town Planning at the Lincoln Institute in Cambridge. A different member attends each session.

The Board continues to be concerned about the impact of Route 101 on the safety of our citizens, the water quality of Dublin Lake, and property values in the Village. We have reported these concerns to the Transportation Advisory Committee of SWRPC as they consider the NH 10-year Transportation Plan.

The following approvals have been granted:

Subdivisions: Swanson - Map 2, Lot 12
Harris - Map 3, Lot 26
Spaulding - Map 4, Lot 49
Shearer - Map 6, Lot 18A
Knight - Map 8, Lot 14

Boundary Line Adjustments:

Dublin Christian Academy - Map 3, Lots 59,60
Casey - Map 4, L78G,D
Shearer - Map 6, Lot 18A

Site Plan Reviews: Bensinger - Map 17, Lot 8

Fontaine - Map 17, Lot 22
Encounter Foundation - Map 7, Lot 15
Pillsbury - Map 7, Lot 46

Frank Almeida and Michael Sundstrom resigned from the Board during the year. Alternates Jean Wenigmann and Edmond Kelly have been appointed to replace them. Blake Sabine was appointed an alternate.

Respectfully submitted,

Betsey Harris, Chairman
A. Waller Howard
Lewis G. Webber
Joseph Wakeman
Jean Wenigmann
Edmond Kelly
Charles Winchester,
Selectmen's Rep.
Blake Sabine, alternate

PLANNING BOARD MASTER PLAN SUBCOMMITTEE ANNUAL REPORT

The update of the 1987 Master Plan is on schedule with the drafts of the following sections mostly complete: Community Goals and Objectives, Land Use, Population and Housing Analyses, Town Facilities and Services Analyses, and Economic Analysis.

The town base line computerized map (GIS) is finished, and the property line map is in progress, to be completed by mid 1995.

A town public information meeting was held in August, resulting in some very good suggestions for the Master Plan. The essential elements of the Plan will be complete and printed by the third quarter of 1995.

The Southwest Regional Planning Commission (SWRPC) will continue to assist in the final preparation of the Master Plan as needed.

Respectfully submitted,

Waller Howard, Chairman
Ruth Hammond
Blake Sabine
Ellen Stancs
Kathy Miner
Loring Catlin, Jr.

DUBLIN PLAYGROUND ANNUAL REPORT

The Dublin Playground finished up twenty successful years last summer. 45 girls and 80 boys were registered from the age of 5-15. The program is open rain or shine, Monday through Friday to all the children who live in Dublin during the summer. This includes summer and year round children as well as grand-children and visiting step-children.

There are no fees for Playground, but if you sign up for some of the special events there are costs. For example; Deep Sea Fishing off Plum Island, Andy's Summer Workshop, Canobie, Roller Skating, Bowling, Overnight, Fun World and Trip to Boston cost extra. Because there are no fees for the basic program we appreciate donations and could not exist without them.

New activities this year were bowling at Bowling Acres which had a turn-out of 65 bowlers who also enjoyed Pizza. The Car Wash under the guidance of Bob Berry, who contributed a days work plus all the materials and pressure hose. Plus a canned goods drive for the Food Pantry.

Two books were presented to the Library from the children. Britain from the Air to Dorothy Worcester for twenty summer library programs and Three Little Pigs as Told by the Wolf in memory of Helen Scribner.

On Field Day last summer, Perfect Attendance went to Laura and Ben Cerroni, Sarah Berry and Ben Fox. Nathaniel Fontaine received a plaque for 10 years perfect attendance. Abe Fox received the Blob Award for mini races. Liz Lawler received the Road Race Trophy for the 2nd year. Molly Pinney and Nathan Steinbach received the Unsung Hero Award for being outstanding participants. Sarah McKenna and Nic Fox received recognition for their interest, enthusiasm and help. Travis McKenna and Marguerite Fontaine received recognition for starting Playground at the age of 5 and staying through their 15th year. So far, they join Jessica Lawler to be the only three to do this, but last summer the 11-15 age group doubled.

Jill Lawler and Pat McKenna put together a photo album and gave it to Dee. Connie Cerroni presented a quilt that she and some of the children had designed. Ned Whitney and Dolores Moran presented a 20 year plaque to Dee from the Town.

The Playground wishes to thank; Dorothy Worcester, Betty McIntyre, Story Wright, Kent Walker, Crystal Springs, Jill and Jerry Lawler, Dublin Police, Dublin Riding and Walking Club, Dublin Community Foundation, Yankee Bulletin Board, Worcester's Garage, The Dublin Recreation Committee, Steve Knapp, Clinton Yeomans, PWST, Derek Breiner, Bob and Liz Berry, Gerry and Kathy Wolf, Will Walker, Nancy Campbell, Valerie Holden, Pam Snitko, Dana Hennessy, Earl Nelson, Vira Elder, Lisa Oja, Francis and Pat McKenna, McKenna Woodmaking, Sarah McKenna, Jeff Oja, Carr's Store, Dublin General, May Clark, Ed Dennis, Connie Cerroni, Bruce and Sylvia Fox, Laura Woerner, Conval, Stephen, Marguerite and Nathaniel Fontaine. These people and organizations donated money or specific time outside of Playground, and repaired or gave the program much needed equipment. We thank the whole community, but to them we give a special thanks.

DUBLIN PLAYGROUND STAFF OVER THE LAST 20 YEARS:
CAME FROM: Dublin, Marlborough, Hancock, Peterborough and Germany

Dee Fontaine, Director	Nick Silitch	Tina Woodward
Penny McDonald	Laura LaFortune	Kim Honkala
Danny Knight	Jessica Lawler	Ted MacVeagh
Bill Ray	Bryan Cuddihee	Marguerite Fontaine
Travis McKenna	Jeff Oja	Caitlin Walker
Cheryl Fath	Linda Fath	Jill Lawler
Pat McKenna	George Cochran	Chris Flynn
Meghan Flynn	Bill Gnade	Wendy Wakeman
Debbie White	Carri Bidwell	Colin Kipka
Michelle Knapp	Miguel Ravel	Warren Geier
Laura Murray	Kristen Opdyke	Jon Tirone
Al Johnson	Willy Weare	Alex Huttemann
Lyndsay Fredericks		

Highlights of the Summer Were: Daniel jumping the high jump. Dee making the treeline on Mt. Monadnock. Emilee Y. touching the sea lion and Ben F. being kissed by Guthrie at the New England Aquarium. Jess's necklace on display in the big aquarium tank. Dee Making a basket from the baseline. Jeff flying his kite on top of Mt. Monadnock. Tim striking out at Canobie and Ray turning green on the Turkish Twist. Jesse Brening's cat returning after its two day holiday from the Pet Show and Tom the turkey coming to the Show and winning the proudest. Laura Woerner playing guitar once a week plus our guest performer at the library party. Sarah M. dropping Liz on her face and Jeff's face after he did a handstand in the lake. Nic Fox running the Road Race and being beaten only by Liz Lawler. Meg, Nathaniel, Nic, Brendan, Greg, Scott and Mike staying up all night. J.B. did not go home early from the sleepover. The staff had long since gone to sleep. Nathan's snoring through the movies. Meg catching a 14 pound wolf fish, Nic catching the largest cod, Nano catching an 8 pound cusk fish and May Clark enjoying the whole experience of deep sea fishing. Chris still has not caught a fish. Jeff won 6 games in a row at Knockout and Simon knocked him out. The ribbons coming at 12:45 pm for Field Day. Jeff getting his visa card. 20th year of Playground. Bill Ray and Caitlin Walker bowling, climbing the mountain and going to Boston. Lyndsay had a successful first year and had a crush on Greg Moore. Simon and Bairn doing yoga in the middle of baseball games. Finalists at Hershey Track and Field were J.B. & Liz. Laura C., Phillip, and Megan climbing the mountain. David Lee going back for Kylie Willard and taking her hand to cross the finish line together at the road race. Anwar Valdez, age 13, finishing last at the road race. Playing Knockout. Baseball. Meg making the squeeze play at 2nd on Jeff. Boston Marathon Trip.

Thanks Jeff Oja, Jessica Lawler, Chris Flynn, Lyndsay Fredericks, Marguerite Fontaine and Travis McKenna for another successful summer.

Respectfully submitted,

Dee Fontaine,
Director Summer Playground

DUBLIN POLICE DEPARTMENT ANNUAL REPORT

Total Complaints Received Between 1/1/94 thru 12/31/94

CATEGORY OF COMPLAINTS RECEIVED:	TOTALS
Auto (Motor Vehicle Related)	184
Assault	2
Burglary	12
Theft	24
Motor Vehicle Theft	2
Fraud	1
Criminal Mischief	14
Criminal Trespass	10
Criminal Threatening	2
Sex Offenses	1
Narcotics	5
Offenses Against Family/Children	1
Liquor Laws/General	12
Drunkenness	23
Disturbance	17
Disorderly Conduct	1
Harassment	16
Juvenile	4
Runaways	18
Missing Persons	12
Motor Vehicle Accidents	95
Animal	111
Police Information	84
Paperwork Service	12
Lost/Stolen Registration Plates	3
Suspicious Persons	17
Suspicious Vehicles	25
Domestic	14
Mental Patients	1
Emergency Situations	6
Recovered Property	1
Found Property	12
MV/Residential Lock-Outs	8
Burglar/Hold-Up Alarms	80
Open Doors/Windows	4
Fire Dept. Assists	13
Ambulance Call Assists	14
Assist Other Agency	74
Citizen Assists	88
Misc./All Others	87
Directed Property Checks	129

ARRESTS:

Open Container of Alcoholic Beverage	12
Escape	1
Driving While Intoxicated	7
Protective Custody	23

Operating After Suspension	2
Habitual Offender	1
Criminal Trespass	1
Reckless Operation of Motor Vehicle	1
Fugitive From Justice	1

MISC. MOTOR VEHICLE LAW ENFORCEMENT ACTIVITY:

Motor Vehicle Warnings Issued During 1994	445
Motor Vehicle Summonses Issued During 1994	111
Total of Calls for Service Performed During 1994	1844

In 1994, the Police Department investigated 12 burglaries that occurred at several locations within the Town of Dublin. Because of the nature and scope of these crimes, a change in patrol procedures was implemented that allowed for actual physical checks of properties that appeared to be easy targets for "would be" criminals. At the same time, we are currently involved in several major felony investigations which are quite labor intensive and time consuming, an increasing number of motor vehicle accidents or motor vehicle related complaints, and the other responsibilities of the department which must be handled on a day to day basis.

Even with the extra work load we encountered, Cpl. James Letourneau was still able to bring the second DARE (Drug Abuse Resistance Education) Program conducted at the Dublin Consolidated School to a very successful completion. And, new for this year, Cpl. Dana Hennessy became an Assistant Coach of the Conval High School Golf Team which finished the season in second place at the State Tournament. It is my opinion that this type of interaction with the schools is essential in providing a good rapport with all students. And, thus far, we have done just that.

In November of 1994, the Police Department finally received the new computer program obtained from the New Hampshire State Police through a grant which was awarded in 1992. The program was put into service starting January 1, 1995 and will provide an accurate data base for investigations, the retrieval and consolidation of all information that must be reported on a monthly basis to the Federal Bureau of Investigation, and allow for a more accurate statistical report of actual calls for service handled by the Police Department. As with any new program, there are some minor "bugs" in the system. I am, however, working with the computer programmer from the State Police and should have them corrected or modified shortly.

In an attempt to provide more enforcement of the NH Motor Vehicle Laws, I have applied for 3 grants from the New Hampshire Highway Safety Agency which, if approved, will provide funding for approx. 180 man hours of time that will be worked by Dublin Police Officers, above and beyond their normal tour of duty. These programs include an intensified effort to enforce all NH Motor Vehicle Laws, a program to identify and apprehend drivers impaired by use of alcohol or drugs, and strict enforcement of laws pertaining to the operators of heavy trucks. Another grant which I applied for will, if approved, provide 50% funding for a new radar unit for the primary patrol unit.

At this time, I would like to again thank the Townspeople for their continued support and assistance over the past year. A special "thank you" goes out to the Highway and Fire Departments for all of their extra efforts on our behalf during 1994. Without their help we could not have had such a successful and productive year.

And, I would again like to encourage anyone that has a comment or question relative to the Police Department to please come in and talk with me about it. Several people have taken the opportunity to do this over the past year and even though we may not always agree on the outcome, at least we can reach a mutual understanding of the matter.

Respectfully submitted,

Chief Earl D. Nelson

RECREATION COMMITTEE ANNUAL REPORT

In its first full year of activity, the Recreation Committee has sponsored several Town-wide events, including a skating party last winter, a kite flying gathering, and a picnic on Memorial Day. We plan to host the second Annual Dublin Day in August of 1995.

Dublin School has generously continued to allow townspeople to use their skating and tennis facilities. The Dublin Lake Club has given permission for the use of the golf course area for x-country skiing and sledding.

The Recreation Committee continues to explore new uses for land the Town currently owns and hopes to actively participate in recreational planning for future land acquisitions.

The Committee also spent considerable time in '94-'95 on matters pertaining to Summer Playground.

As ever, we encourage interested townspeople to meet with the Committee or speak with us individually about ideas which will serve to get the people of Dublin together in new and enjoyable pursuits.

Respectfully submitted,

Dolores R. Moran, Chairman
Mary Loftis
Peter Shonk
Norman Sundstrom, Jr.
Edward Whitney

RURAL ROUTE DELIVERY COMMITTEE

We are continuing to work on bringing Rural Route Delivery to the Town of Dublin.

The process is complicated by the implementation of the Enhanced 911 Call System. There have also been many misconceptions regarding Rural Delivery and the "resulting" closing of the Post Office. To offer some clarity, I quote our Postmaster, Bill Belanger. "While we are not in the business of closing any Post Offices, Post Offices without Rural Route Delivery are usually targeted for closure. However, Dublin is large enough to support both Post Office Boxes and Rural Route Delivery."

If you are interested in receiving Rural Route Delivery, please contact a committee member as soon as possible. Furthermore, starting in April the committee will begin a campaign to collect signatures in support of this service. If you have any questions or concerns or would like to volunteer in this effort, please feel free to contact any of the committee members.

Respectfully submitted,

Miriam Carter, Chairman
Allan Fox
Christy Greene
Warren Aldrich

SELECTMEN'S ANNUAL REPORT

The Board of Selectmen thank all Town employees, Department heads and Committee members for their tireless efforts on behalf of the Town. Their dedication makes the job of the Board more enjoyable.

The Town still enjoys one of the lowest tax rates in the region. Major issues that could affect our low tax rate are the following:

1.) A resolution in 1995 to Beech Hill Hospital's continuing appeal of their property assessment. Unfortunately, because Beech Hill's assessment may go down, the Town's total assessment will also go down, which will result in higher taxes for us all.

2.) A change in the Conval school district allocation formula. The Board of Selectmen support the proposed compromise change of the formula to one based 60% on assessed value and 40% on the number of students attending schools. This change would be phased in over a two year period. While we realize this change will result in significant increases to everyone's taxes, it is a less costly solution than the one proposed in 1994, based 75% on assessed value and 25% on the number of students attending. Last year's narrow defeat and the mood we sensed in other Conval towns, leads us to believe that change is inevitable.

3.) Conval elementary schools building program, which would renovate or build new schools in eight towns for \$16 million. This cost would be spread out over a 15 year time span. The Selectmen feel this project is vital for our children's education. We hope all of you will take the opportunity to visit the elementary schools to see how crowded and antiquated they have become.

Your Board of Selectmen continue to work on routine matters; issues such as budgets, personnel and zoning enforcement. Issues worked on in 1994 were:

1.) The Jaffrey Landfill case should be resolved in 1995 at no cost to the Town.

2.) The Pillsbury zoning case was finally settled by The Cheshire County Superior Court in July in favor of the Town. The Court upheld the Town's restriction on commercial activity on property within 1500 feet of Dublin Lake.

3.) The Selectmen and the Library Trustees went to Probate Court in January to settle the question of whether historic records could be part of any Library addition. We hope to have an answer to this question by Town Meeting.

4.) The Town is in the process of numbering every house on every road in preparation for the Statewide 911 emergency response system coming on line in July. Once this process is completed, it will be easier for the Fire and Police Departments to find the location of the emergency. The

implementation of the numbering system will also make it easier to implement rural delivery in Town.

5.) We continue to work on lowering our health insurance costs without affecting coverage.

6.) The Board hopes that the Upper Jaffrey Road reconstruction project will be underway this Spring. The State has assured us that this project is on schedule for a Spring start-up date.

7.) We appointed a Committee to study street lighting costs, which has resulted in a warrant article that could save the Town significant dollars in the coming years. The Committee recommends that many lights be eliminated, except on bad corners, at intersections and in extenuating circumstances.

8.) Through the generosity of Yankee and with a grant from the New Hampshire Community Development Authority, the Town had hoped to acquire a 15 acre parcel of land close to the Consolidated School for recreational use for young and old and school expansion. Unfortunately, because of an abutters' objections, CDFA rescinded their approval. It is still the Selectmen's intention to acquire this important parcel for the Town's future by gifts and an appropriation at Town Meeting.

9.) In 1994 the Selectmen instituted a "Citizen of the Year" award. Ruth Hammond was the first recipient. Ruth received the award for her many years of service studying the Town's tax exempt properties, her work on the Statewide level to implement new tax exempt legislation and for her guidance to the Selectmen on the Beech Hill tax exemption issue.

10.) A History Committee was appointed to study and perhaps prepare a new Town History for the Town's 250th Birthday celebration in 2002.

In closing, we thank everyone for their support throughout the year.

Respectfully submitted,

Nancy E. Campbell, Chairman
Charles A. Winchester
Bruce A. Fox

SITE INSPECTOR ANNUAL REPORT

This year there were 6 permits issued for new homes. In addition to the new dwelling permits, the following permits were issued:

- 3 residential garages
- 7 additions
- 7 renovations
- 1 porch
- 1 gas pumps

Respectfully submitted,

Brian Barden,
Site Inspector

Town of Dublin
Trust Funds
For the Year Ended December 31, 1994

	<u>Balance</u> <u>1/1/94</u>	<u>Add</u>	<u>Deduct</u>	<u>Balance</u> <u>12/31/94</u>
<u>Common Trust Funds</u>				
Principal	\$228,921	\$ 800	-0-	\$229,721
Income	-0-	11,072	11,072	-0-
	<u>\$228,921</u>	<u>\$11,872</u>	<u>\$11,072</u>	<u>\$229,721</u>
	-----	-----	-----	-----
<u>Accumulated Income</u> <u>on Certain Funds</u>	\$91,913	\$4,068	\$3,000	\$92,981
<u>Capital Reserve</u> <u>Funds</u>				
	<u>Balance</u> <u>1/1/94</u>	<u>Income</u>	<u>Deposits/</u> <u>Withdrawals</u>	<u>Balance</u> <u>12/31/94</u>
Library Additions and Furnishings	\$ 10,220	\$ 613	\$10,000	\$ 20,833
Fire Equipment	66,570	2,812	21,000	90,382
Police Cruiser	7,944	375	4,000	12,319
Town Building Maintenance	6,235	147	3,000(5,751)	3,631
Heavy Highway Equipment	43,032	1,670	8,000	52,702
Road Construction	124,683	4,937	27,000	156,620
Property Revaluation	3,125	105	-0-	3,230
	<u>\$261,809</u>	<u>\$10,659</u>	<u>\$73,000(5,751)</u>	<u>\$339,717</u>
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MARRIAGES RECORDED IN DUBLIN, NEW HAMPSHIRE
FOR THE YEAR 1994

DATE	NAMES	RESIDENCE
04-30-94	Kieron Desmond Walsh Rachel Wallace Courtney	Dublin, NH Dublin, NH
06-12-94	John Robert Favolise Julianna Joy Hinds	Dublin, NH Dublin, NH
06-25-94	William G. Trombley, Jr. Stacey L. Clark	Dublin, NH Dublin, NH
06-25-94	Thomas Arthur Kennedy Elaine Marie Whitney	Dublin, NH Dublin, NH
07-23-94	Brian Joseph Mazur Lisa Renee Lanoie	Hobart, NY Hobart, NY
07-29-94	Herbert James Henzel Jane Susan Vance	Dublin, NH Ottawa, Canada
08-11-94	Christopher Russell Von Stade Star O'Brien	Dublin, NH Dublin, NH
08-27-94	Darrell Gregory White Donna Jean Fisk	Dublin, NH Dublin, NH
09-03-94	Michael Dennis Bailey Nancy Beth Wheelock	Bennington, NH Dublin, NH
09-17-94	Matthew Dunham Bitar Kristen Michelle Corliss	Dublin, NH Dublin, NH
10-08-94	Daniel Robert Levesque Joyce Marie Sidileau	Dublin, NH Dublin, NH
10-14-94	Wendell Parham-Brown Holly Perkins Kohn	Dublin, NH Dublin, NH
10-15-94	Robert Dennis Folz Shelly Catherine Cross	Manorville, NY Manorville, NY
11-20-94	Michael Anthony Tarbassian Aysem Oytun Atahan	Newbury, NH Dublin, NH

UNCOLLECTED RESIDENT TAX FOR 1994

Astin, Jennifer J.
 Bogni, Janet L.
 Boutwell, Catherine
 Boutwell, Michael
 Brescia, Andrew
 Brescia, Dawn
 Brown, Matthew
 Clark, Stacey Lynn
 Congdon, Jeanne
 Curran, Sheila M.
 Ditchkus, Donna M.
 Drogue, Laurie
 Eaton, John M.
 Fox, Bruce A.
 Fox, Sylvia
 Galuzzi, Michael C.
 Good, Minna P.
 Haddock, Lawrence
 Hartwell, Stephen
 Johansson, Jessica A.
 Johnson, Darcy
 Jones, Winnona
 LaFortune, Dennis
 Mahoney, Paul
 Miller, Michelle
 Miller, Craig S.
 Nannini, Amy L.
 Obendland, Robert
 O'Kane, Daniel
 Olson, Joel T.
 Osgood, William H.
 Osgood, Michael S.
 Ouellette, David A.
 Peterson, Craig T.
 Pharis, David
 Pharis, Frances L.
 Pierce, Michael
 Pinney, Shelley L.
 Pinney, Michele P.
 Pinney, Scott A.
 Post, Shawn V.
 Roberts, Janice
 Roy, Brian A.
 Sandford, Randy
 Sandford, Mark
 Santay, William
 Smith, Leroy
 Smith, Ramona
 Smith, Sheri L.

Steele, Elizabeth Coutu
 Steele, Matthew
 Sundstrom, Edith C.
 Sundstrom, Michael C.
 Sylvain, Deborah
 Tarr, Amy
 Tedford, George
 Thomas, Caitlin
 Trombley, William Jr.
 Tucker, Salley
 Wakeman, Robin
 Wakeman, Roger
 Walker, Elizabeth
 Wear, William
 Whitney, David D.
 Woodward, David P.
 Wright, Georgia B.
 Wright, T. Spencer
 Wright, James A.

BIRTHS RECORDED IN DUBLIN, NEW HAMPSHIRE
FOR THE YEAR 1994

DATE	CHILDS NAME	FATHERS NAME AND MOTHERS MAIDEN NAME
01-07-94	Andrew Hurst Root	Jonathan A. Root Alice Anable
01-17-94	Susanna Elise Galbraith	William J. Galbraith Renee Ruland
02-14-94	Danielle Catherine Boutwell	Michael C. Boutwell Catherine Turney
03-30-94	Andrew James Fox	Thomas B. Fox Katharine Snape
05-19-94	Joseph Alexander Vagnini	Clayton A. Vagnini Carolyn Pharis
08-05-94	Hunter Stark McKay	Daniel M. McKay Christine Kastner
11-08-94	Caroline Saylor Trowbridge	James R. Trowbridge Laura Love
12-06-94	Andrew Edmund Bennett	Carl M. Bennett Deborah Marion
12-16-94	Shawn Michael Brown	Craig L. Brown Janet Soric

SCHEDULE OF TOWN PROPERTY
AS OF DEC. 31, 1994

MAP & LOT	LOCATION	ACREAGE	ASSESSMENT
1-2	Old Troy Road	150.00	180,400
3-47	Lower Jaffrey Road	42.00	109,000
4-8	Lower Jaffrey Road	2.00	2,300
4-12	Lower Jaffrey Road	10.00	3,400
4-13A	Lower Jaffrey Road	12.00	1,536cu
4-14	Backland	4.00	10,500
4-15A	Route 101	42.90	2,918cu
4-15B	Route 101	2.70	321cu
4-16	Route 101	16.00	54,700
4-36	Backland	12.50	4,800
5-43	Marlborough Road	40.82	234,700
5-49	Marlborough Road	6.75	5,100
5-56A	Charcoal Road	17.00	8,400
6-35	Church Street	12.50	66,000
7-65	Bonds Corner Road	0.18	700
7-70	Bonds Corner Road	79.00	167,100
8-3E	Route 137	16.00	241cu
8-3F	Route 137	9.00	136cu
8-7A	Route 137 Rear	11.00	2,100
8-7B	Route 137	1.20	1,000
8-11	Route 101	4.00	800
8-17A	Backland	34.00	81,400
8-20	Backland	10.00	33,000
12-9	Lake Road	0.06	34,700

12-9A	Lake Road	0.03	33,700
15-14	Old Common Road	0.63	31,400
15-15	Old Common Road	1.99	64,000
15-16	Old Common Road	7.56	85,500
16-9	Church Street	0.58	17,400
16-10	Main Street	0.10	193,500
16-11	Main Street	0.52	149,300
16-34	Main Street	0.23	135,400
17-21	Main Street	0.63	113,800
21-18	Boulder Drive	2.42	19,800

DEATHS AND BURIALS RECORDED IN DUBLIN, NEW HAMPSHIRE
FOR THE YEAR 1994

NAME	DATE	AGE	PLACE OF DEATH	BURIAL
Helen R. Scribner	01-18-94	84	Peterborough, NH	Dublin, NH
Hugh McCurdy Eaton, Jr.	02-05-94	83	Keene, NH	
Monawee Richards	02-16-94	81	New York City, NY	Dublin, NH
Jane G. Hogan	02-26-94	47	Peterborough, NH	Dublin, NH
Gene W. Hanson	03-01-94	67	Manchester, NH	Billerica, MA
Mary A. King	03-16-94	86	Keene, NH	Dublin, NH
Elliot S. Allison	04-07-94	93	Peterborough, NH	
Kathleen Allison	04-08-94	89	Peterborough, NH	
James L. Haley	04-09-94	64	Dublin, NH	
Melvin Eugene Moody, Jr.	04-12-94	66	Lebanon, NH	Dublin, NH
Anne Bell Burrage	04-13-94	73	Keene, NH	
Janice Dowst	05-09-94	40	Dublin, NH	Epsom, NH
Lucy P.C. Steinert	06-15-94	93	Dublin, NH	Peterborough, NH
Martha Lee Henderson	06-20-94	83	Florida	Dublin, NH
Milton Everett McIntyre	09-13-94	60	Dublin, NH	
Emeline Margaret Beardsley	10-09-94	97	Westmoreland, NH	
Winnie W. Leonard	10-15-94	99	Jaffrey, NH	Dublin, NH

DEATHS CONTINUED:

Rosanna Marie Naylor	10-19-94	84	Peterborough, NH	
Patsy J. Logan	10-23-94	65	Arizona	Dublin, NH
Jean Leonora Logan	10-23-94	87	Arizona	Dublin, NH
Elizabeth King Bernier	11-18-94	55	Peterborough, NH	Dublin, NH
Roney Skivers	12-02-94	52	Dublin, NH	Delaware
Armand F. Provost	12-30-94	90	Keene, NH	Dublin, NH
Peter F.S. Ohrstrom	08-05-92	40	New Jersey	Dublin, NH

TOWN OF DUBLIN, NH
TAX COLLECTOR'S REPORT
FISCAL YEAR ENDED DECEMBER 31, 1994

-DR -

	<u>LEVIES OF</u>			<u>PRIOR</u>
	<u>1994</u>	<u>1993</u>	<u>1992</u>	
UNCOLLECTED TAXES				
BEGINNING OF FISCAL YEAR				
Property		336,024.99		
Resident		440.00		
Yield			9.17	
Land Use Change			525.00	
REVENUES COMMITTED THIS YEAR				
Property	2,203,851.00			
Resident	10,140.00			
Yield	14,963.88			
OVER PAYMENTS				
Property	7,813.83	161.13		
INTEREST ON DELINQUENT TAXES	1,861.86	23,703.46		
RESIDENT TAX PENALTIES		4.00		
EXCESS DEBIT		79.05		
TOTAL DEBITS	2,238,630.57	360,412.63	534.17	

TAX COLLECTOR'S REPORT CONTINUED:

-CR- REMITTANCES TO THE TREASURER DURING FISCAL YEAR				
	<u>1994</u>	<u>1993</u>	<u>1992</u>	<u>PRIOR</u>
Property Taxes				
Resident	1,853,461.21	336,104.85		
Land Use	9,520.00	70.00	525.00	
Yield	12,611.49			
Interest	1,861.86	21,090.65		
Penalties		4.00		
Overpayments	7,813.83	161.13		
Costs		2,612.00		
ABATEMENTS				
Property	1,608.00			
UNCOLLECTED 12-31-94				
Property	348,629.08			
Resident	620.00	370.00		
Yield	2,352.39		9.17	
EXCESS CREDIT	152.71			
TOTAL CREDITS	2,238,630.57	360,412.63	534.17	

TAX COLLECTOR'S REPORT CONTINUED:

SUMMARY OF TAX LIEN ACCOUNTS
FISCAL YEAR ENDED DECEMBER 31, 1994

-DR-

	TAX LIEN ON ACCOUNT OF LEVIES OF			
	<u>1993</u>	<u>1992</u>	<u>1991</u>	<u>PRIOR</u>
BALANCE OF UNREDEEMED TAXES OF FISCAL YEAR: 1-1-94				
LIENS EXECUTED DURING THE YEAR	270,363.43	183,891.16	54,443.94	634.79
INTEREST COLLECTED AFTER LIEN	3,972.17	29,042.75	17,062.88	
REDEMPTION COSTS COLLECTED	703.00	495.00	635.00	
EXCESS DEBIT		73.42		
TOTAL DEBITS	275,038.60	213,502.33	72,141.82	634.79
	-CR-			
REMITTANCE TO TREASURER				
REDEMPTIONS	45,556.26	141,653.85	53,559.46	
INTEREST AND COST	4,675.17	29,537.75	17,697.88	
EXCESS CREDIT	.03			
UNREDEEMED TAXES 12-31-94	224,807.14	42,310.73	884.48	634.79
TOTAL CREDITS	275,038.60	213,502.33	72,141.82	634.79

SUMMARY OF VALUATION
MS1 TOTALS
8/17/94

LAND

Current Use (at Current Use Values)	9,814.49 AC	968,291
Residential	4,640.73 AC	37,362,800
Commercial/Industrial	627.90 AC	3,671,600
Utilities	0.44 AC	13,800
Mixed Use	98.56 AC	838,200
Exempt/Non-taxable	2,510.65 AC	5,253,000
Total Land	<u>17,692.77 AC</u>	<u>48,107,691</u>
Taxable Land		42,854,691

IMPROVEMENTS

Residential	66,139,800
Manufactured Housing	370,700
Commercial/Industrial	10,960,200
Utilities	1,148,900
Exempt/Non-taxable	<u>9,044,000</u>
Total Improvements	<u>87,663,600</u>
Taxable Improvements	78,619,600
Taxable Value Prior to Exemptions:	121,474,291

EXEMPTIONS TO VALUE

8 Elderly Exemptions	140,000
0 Blind Exemptions	000
0 Charitable Exemptions	000
0 Religious Exemptions	000
2 Educational Exemptions	300,000
6 Solar/Wind Power Exemptions	22,358
0 Wood Heat Exemptions	000
	Exemptions > Value - 000
<u>16 Exemptions allowed for a total of:</u>	<u>462,358</u>

Net Valuation: \$121,011,933

NB: 91 Parcels with Veteran Credits totaling: \$4,700

ELDERLY EXEMPT SUMMARY

1 Elderly at	10,000
2 Elderly at	15,000
5 Elderly at	20,000

UTILITIES SUMMARY

Public Service Company of	0.44 AC	1,162,700
Total Utilities		<u>1,162,700</u>

CURRENT USE ACREAGE SUMMARY

Farm Land	1,187.32
Forest Land	8,024.44
Unproductive Land	284.87
Wetlands	317.87
Discretionary Easements	<u>0.00</u>
Total CU Acres	<u>9,814.49</u>
Recreation Credit Acres	480.20

DUBLIN'S BUDGETS & PROPERTY TAXES BRIEF HISTORY

+ Total Appropriations:

1989	1990	1991	1992	1993	1994	1995
\$929,876	\$866,586	\$851,427	\$896,477	\$1,050,070	\$938,545	\$1,063,669

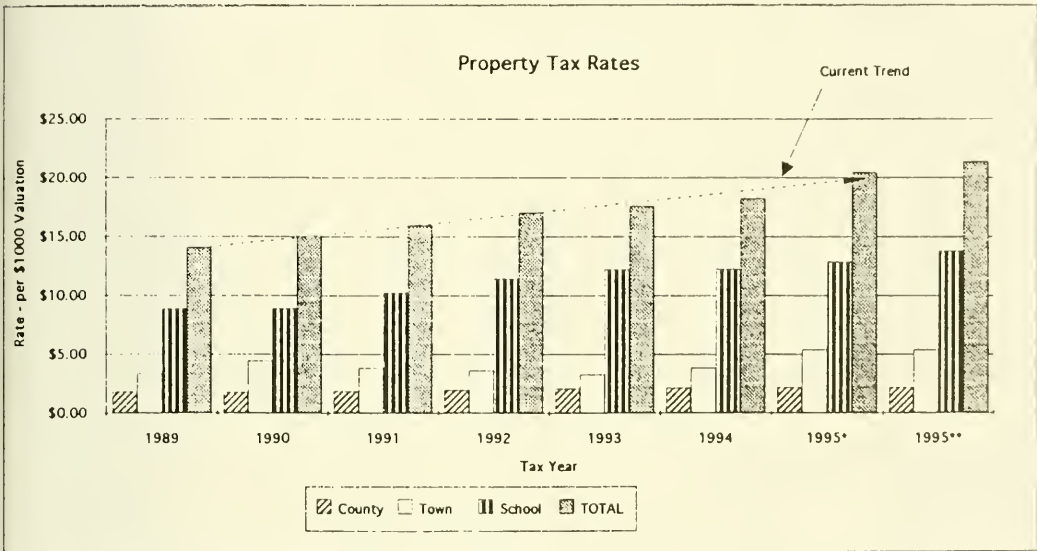
+ Property Tax Rates (\$ per \$1000 Valuation):

	1989	1990	1991	1992	1993	1994	1995*	1995**
County	\$1.82	\$1.78	\$1.85	\$1.98	\$2.08	2.14	\$2.20	\$2.20
Town	\$3.37	\$4.45	\$3.84	\$3.62	\$3.29	3.83	\$5.37	\$5.37
School	\$8.86	\$8.92	\$10.26	\$11.45	\$12.23	12.25	\$12.87	\$13.79
TOTAL	\$14.05	\$15.15	\$15.95	\$17.05	\$17.60	\$18.22	\$20.44	\$21.36

Note: '89 and '90 actual tax rates are multiplied by 1.90 to compare with '91 and '92 actual rates.

*Estimated based on 25%/75% School (5.1% increase for 95)

** Estimated, based on 50%/50% Enrollment/Attendance



+ BASED ON THE TOWN'S CURRENT NET PROPERTY VALUATION OF \$121,012,000, EACH \$10,000 APPROPRIATED FOR THE 1994 BUDGET COSTS 8.3 CENTS PER \$1000 APPRAISED VALUATION, OR \$8.26 FOR A PROPERTY APPRAISED AT \$100,000.

TOWN OF DUBLIN BUDGET FORM MS-7							
	14-FEB-95		1	2	3	4	PAGE 1
							5
						BUDGET COMMITTEE 1995	
ACCT. NO.	PURPOSE OF APPROPRIATION	W.A. NO.	ACTUAL APPROPRIATIONS 1994	ACTUAL EXPENDITURES 1994	SELECTMEN'S RECOMMENDED BUDGET 1995	RECOMMENDED	NOT RECOMMENDED
	GENERAL GOVERNMENT						
4130	EXECUTIVE (TOS, TOE, BC)		76,591	68,831	78,817	78,817	
4140	ELEC., REG., & VITAL STAT.		1,925	2,053	1,300	1,300	
4152	REVALUATION OF PROPERTY		2,000	3,261	3,000	3,000	
4153	LEGAL EXPENSE		13,000	25,891	18,000	18,000	
4155	PERSONNEL ADMINISTRATION	12,13	21,112	20,612	22,089	22,089	787
4191	PLAN'G AND ZON'G (BOA, MAPS)		13,255	11,744	14,300	14,300	
4194	GENERAL GOVT., BUILDINGS		11,150	10,183	11,500	11,500	
4195	CEMETERIES		9,425	9,932	10,620	10,620	
4196	INSURANCE (BC, BS, UN. COMP., OTHER	12	94,561	91,698	98,458	98,458	5,005
4197	ADVERTISING AND REG. ASSOC.		1,483	1,483	1,647	1,647	
4199	OTHER GENERAL GOVERNMENT						
	PUBLIC SAFETY						
4210	POLICE		106,484	106,442	110,300	110,300	
4215	AMBULANCE		9,897	9,809	11,053	11,053	
4220	FIRE	12,13	25,150	19,937	35,902	35,902	10,286
4260	BUILDING INSPECTION						
4290	EMERGENCY MANAGEMENT						
4292	CIVIL DEFENSE		125	125	125	125	
4299	OTHER PUBLIC SAFETY (911 COMMITTEE)				500	500	
	HIGHWAYS AND STREETS						
4312	HIGHWAYS AND STREETS		226,587	217,216	225,652	225,652	
4313	BRIDGES		48,971	48,971	51,170	51,170	
4316	STREET LIGHTING		10,750	12,895	9,270	9,270	
	SANITATION						
4324	SOLID WASTE DISPOSAL		60,121	51,701	65,178	65,178	
	HEALTH						
4414	PEST CONTROL (ANIMALS)		1,536	1,366	1,573	1,573	
4415	HEALTH AGENCIES AND HOSPITALS		2,733	2,944	2,933	2,933	
	WELFARE						
4442	DIRECT ASSISTANCE (HOME HEALTH, ETC.)		10,000	1,299	7,500	7,500	
4444	INTERGOVERNMENTAL WELFARE PAYMENTS						
4445	VENDOR PAYMENTS						

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BUDGET COMMITTEE 1995

ACCT. No.	PURPOSE OF APPROPRIATION	W.A. No.	ACTUAL APPROPRIATIONS 1994	ACTUAL EXPENDITURES 1994	SELECTMEN'S RECOMMENDED BUDGET 1995	RECOMMENDED	NOT RECOMMENDED
	CULTURE AND RECREATION						
4520	PARKS AND RECREATION		14,667	14,412	18,405	18,405	
4550	LIBRARY		28,192	27,923	29,857	29,857	
4583	PATRIOTIC PURPOSES		750	725	750	750	
4589	OTHER CULTURE AND RECREATION						
	CONSERVATION						
4612	PURCHASE OF NATURAL RESOURCES						
4619	CONSERVATION COMMISSION		1,880	1,880	1,580	1,580	
	DEBT SERVICE						
4711	PRINC. -LONG TERM BONDS & NOTES		9,500	11,371	26,500	26,500	
4721	INT. -LONG TERM BONDS & NOTES		5,200	1,861	4,000	4,000	
4723	INTEREST ON TAN		8,000	8,667	13,000	13,000	
	CAPITAL OUTLAY						
925-11	SARGENT CAMP (PETITION)	22	500	500	500	500	
920-21	MEDIATION SERVICE	26	500	500	500	500	
917-01	RESCUE VEHICLE (94)		14,300				
920-21	CEMETERY EXPANSION		2,000	2,695			
920-212	SANDERS		10,000	8,800			
4920-2	COMPUTER HARDWARE & SOFTWARE		13,200	12,840			
920-21	PAINTING- POST OFFICE		5,750	5,750			
920-21	PAINTING- FIRE STATION		4,250	4,250			
910-11	LIBRARY ADDITION STUDY			1,000			
911-01	MEMORIAL DAY DONATION			80			
902-01	RESCUE VEHICLE						
901-11	UPPER JAFFREY ROAD						
903-11	LIBRARY WALKWAY						
903-21	LIBRARY DRAINAGE						
903-11	TREE PLANTING GRANT			1,765			
910-11	FIRE HEP-B SHOTS						
	FIRE STATION EXHAUST	14				7,500	
	DUBLIN LAKE DRAINAGE	15			16,000	16,000	
	PLOW & WING HIGHWAY	16			6,600	6,600	
	RECREATION LAND PURCHASE	9			62,500	62,500	
	RECREATION LAND DEVELOPMENT	10			50,000		50,000
	STREET LIGHTING	11			13,840	13,840	
	RECYCLING BOX TRAILER	18			3,500	3,500	
	ROAD CONSTRUCTION	17			25,000	25,000	
	MONADNOCK DAY CARE (PETITION)	23					500
	COMMUNITY KITCHEN (PETITION)	25			750	750	
	SCHOOL PLAYGROUND (PETITION)	24					2,000
	LIBRARY ENTRANCE-ADA (PETITION)	21					12,000
	OPERATING TRANSFERS OUT						
4915	TO CAPITAL RESERVE FUNDS: (RSA 31:19-A)	19,20	73,000	73,000	52,000	52,000	
	TOTAL APPROPRIATIONS		938,545	896,413	1,106,169	1,063,669	80,577

TOWN OF DUBLIN BUDGET FORM MS-7							PAGE 3
ACCT. No.	SOURCE OF REVENUE	W.A. No.	1 ESTIMATED REVENUES 1994	2 ACTUAL REVENUES 1994	3 SELECTMEN'S BUDGET 1995	4 ESTIMATED REVENUES 1995	
	TAXES						
3120	LAND USE CHANGE TAXES		1,000	525	500	500	
3180	RESIDENT TAXES		10,520	9,590	9,000	9,000	
3185	YIELD TAXES		10,600	12,611	5,000	5,000	
3186	PAYMENT IN LIEU OF TAXES		6,200	6,485	6,400	6,400	
3189	OTHER TAXES						
3190	INT. & PEN. ON DELINQUENT TAXES		75,000	77,384	50,000	50,000	
	INVENTORY PENALTIES		2,000	1,647	2,000	2,000	
	LICENSES, PERMITS AND FEES						
3210	BUSINESS LICENSES AND PERMITS (MARRIAGES)		75				
3220	MOTOR VEHICLE PERMIT FEES		120,000	142,945	120,000	120,000	
3230	BUILDING PERMITS		900	1,810	1,500	1,500	
3290	OTHER LICENSES, PERMITS & FEES		2,000	2,727	2,225	2,225	
	FROM STATE						
3351	SHARED REVENUE		55,000	48,081	48,000	48,000	
3352	HIGHWAY BLOCK GRANT		48,971	48,970	51,170	51,170	
3354	WATER POLLUTION GRANTS						
3355	HOUSING AND COMMUNITY DEVELOPMENT						
3356	STATE & FED. FOREST LAND REIMB.		500	299	300	300	
3357	FLOOD CONTROL REIMBURSEMENT		2,000	2,387	2,551	2,551	
3359	OTHER		100	3,088	1,800	1,800	
	FROM OTHER GOVERNMENT						
3379	INTERGOVERNMENTAL REVENUES						
	CHARGES FOR SERVICES						
3401	INCOME FROM DEPARTMENTS		30,000	250	1,000	1,000	
3404	GARBAGE REFUSE CHARGES						
3409	OTHER		19,040				
	MISCELLANEOUS REVENUES						
3501	SALE OF MUNICIPAL PROPERTY		1,500	1,400	1,000	1,000	
3502	INTEREST ON INVESTMENTS		3,000	4,578	4,500	4,500	
3503	RENT			20,457	18,260	18,260	
3506	INSURANCE DIVIDEND			32,117	22,000	22,000	
3509	OTHER DONATIONS			8,384	13,805	13,805	
	REC LAND	9			32,000	32,000	
	INTERFUND OPERATING TRANSFERS FROM						
3914	ENTERPRISE FUND						
3915	CAPITAL RESERVE FUNDS		5,750	5,750	6,600	6,600	
3916	TRUST AND AGENCY FUNDS		4,000	5,285	14,476	14,476	
3917	TREE GRANT			893			
	OTHER FINANCING SOURCES						
3934	PROC. FROM LONG TERM NOTES & BONDS	10			50,000		
	GENERAL FUND BALANCE		223,000		175,282	175,282	
	UNRESERVED FUND BALANCE:		xxx	xxx	xxx	xxx	
	FUND BALANCE VOTED FROM SURPLUS						
	FUND BALANCE TO BE RETAINED		xxx	xxx	xxx	xxx	
	FUND BALANCE REMAINING TO REDUCE TAXES		123,000	123,000			
	TOTAL REVENUES AND CREDITS		521,156	560,663	464,087	414,087	
	TOTAL APPROPRIATIONS		938,545	896,413	1,106,169	1,063,669	
	LESS: AMOUNT OF ESTIMATED REVENUES, EXCLUSIVE OF PROPERTY TAXES				464,087	414,087	
	AMOUNT OF TAXES TO BE RAISED (EXCLUSIVE OF SCHOOL AND COUNTY TAXES)				\$642,082.45	\$649,582.45	

TOWN OF DUBLIN 1995 BUDGET REQUESTS

13 FEB 95

ACCOUNT	LINE ITEM	ACTUAL APPROPRIATIONS 1994	ACTUAL EXPENDITURES 1994	SELECTMEN'S RECOMMENDED BUDGET 1995	BUDGET COMMITTEE	
					RECOMMENDED 1995	NOT RECOMMENDED
	TOWN OFFICERS SALARIES					
4130-10	ADMINISTRATIVE ASSISTANT	24,973	\$21,228	\$24,973	\$24,973	
4130-20	CLERICAL ASSISTANT	1,500	726	1,250	1,250	
4130-30	DEP. TOWN CLERK/TAX COLLECTOR	1,200	1,193	1,130	1,130	
4130-40	SELECTMEN'S SALARIES	4,500	4,500	4,500	4,500	
4130-60	SITE INSPECTOR'S FEES	400	290	400	400	
4130-50	SITE INSPECTOR'S SALARY	400	400	500	500	
4130-70	TOWN CLERK'S FEES	3,000	2,997	3,500	3,500	
4130-90	TOWN CLERK & TAX COLLECTOR SALARY	7,000	7,000	7,000	7,000	
4130-80	TAX COLLECTOR'S FEES	3,500	3,079	3,500	3,500	
4131-10	TREASURER'S SALARY	1,638	1,638	1,687	1,687	
4131-11	WELFARE SUPERINTENDENT	250		250	250	
	COMPUTER CONSULTANT			300	300	
4130-15	ARCHIVE ASSISTANT	650	650	670	670	
	TOTAL APPROPRIATION	49,011	43,700	49,660	49,660	
	TOWN OFFICE EXPENSE					
4132-10	MANAGEMENT	750		750	750	
4132-20	ADVERTISING, MISC. & BANK CHARGES	1,100	1,223	1,200	1,200	
4132-30	ARCHIVAL SUPPLIES	55	55	182	182	
4132-40	AUDITOR FEES	6,200	5,900	6,200	6,200	
4132-50	CHECKS, FINANCIAL BOOKS & FORMS	1,250	416	700	700	
4132-60	COMPUTER EXPENSE	2,000	1,446	2,700	2,700	
4132-70	DOG TAGS & SUPPLIES	200	101	200	200	
4132-80	DUES	850	677	750	750	
4132-90	EQUITY PUBLISHING/REGISTRY OF DEEDS	750	634	750	750	
4133-00	NEW EQUIPMENT/LEASED EQUIPMENT	1,800	2,162	1,800	1,800	
4133-05	OFFICE MACHINE REPAIR/MAINTENANCE	500		500	500	
4133-10	OFFICE & COPY MACHINE SUPPLIES	1,100	1,792	1,700	1,700	
4133-30	POSTAGE	2,800	3,309	3,300	3,300	
4133-40	PRINTING TOWN REPORT & BALLOTS	4,500	4,418	4,700	4,700	
4133-50	SELECTMEN'S CONFERENCES	600	421	600	600	
4133-60	SELECTMEN'S PHONE	850	633	750	750	
4133-70	STATE FEES - DOG & MARRIAGES	700	763	800	800	
4133-80	TOWN CLERK/TAX COL. CONVENTION	1,000	889	1,000	1,000	
4133-90	TOWN CLERK/TAX COLLECTOR PHONE	425	424	425	425	
	* REIMBURSEMENTS		(312)			
	TOTAL APPROPRIATION	27,430	24,950	29,007	29,007	
	ELECTION & REGISTRATION					
4140-30	MISC. & POSTAGE	100	103	75	75	
4140-20	PRINTING	500	443	300	300	
4140-10	SALARIES	1,300	1,485	900	900	
	TOTAL APPROPRIATION	1,900	2,031	1,275	1,275	
	TOWN HALL & OTHER BUILDINGS					
4194-20	CHURCH CLOCK	250	250	550	550	
4194-30	ELECTRICITY	2,100	2,120	2,100	2,100	
4194-40	HEATING OIL	1,000	700	1,000	1,000	
4194-50	MAINTENANCE TOWN HALL	2,000	2,046	2,000	2,000	
4194-60	MISC. & CLEANING SUPPLIES	500	616	500	500	
4194-70	POST OFFICE MAINTENANCE	1,000	363	1,000	1,000	
4194-80	ARCHIVE ROOM	300	382	350	350	
4194-10	SALARY OF CUSTODIAN	4,000	3,705	4,000	4,000	
	* REIMBURSEMENTS					
	TOTAL APPROPRIATION	11,150	10,183	11,500	11,500	
4152-00	REAPPRAISAL OF PROPERTY	2,000	3,261	3,000	3,000	
4191-00	PROPERTY MAP REVISION	650	410	650	650	
4135-10	BUDGET COMMITTEE	150	180	150	150	

TOWN OF DUBLIN 1995 BUDGET REQUESTS

13-FEB-95

ACCOUNT	LINE ITEM	BUDGET COMMITTEE		RECOMMENDED 1995	NOT RECOMMENDED
		ACTUAL APPROPRIATIONS 1994	ACTUAL EXPENDITURES 1994		
	POLICE DEPARTMENT				
4211-50	GRANT		3,879		
	OFFICE MODIFICATIONS				
4210-60	SPECIAL DETAIL	300	2,391	300	300
4210-70	CRUISER REPAIRS & MAINTENANCE	3,100	3,689	2,700	2,700
4210-80	EDUCATION & TRAINING	1,000	1,155	1,000	1,000
4210-90	GASOLINE	3,400	2,058	3,400	3,400
4211-00	OFFICE SUPPLIES	1,000	1,447	1,000	1,000
4211-10	RADAR & RADIO REPAIR	3,600	4,611	4,200	4,200
4210-00	SALARY - CHIEF	32,960	32,960	33,949	33,949
4210-40	SALARY-FULL TIME OFFICERS	53,736	53,767	55,349	55,349
4210-30	SALARY - SCHOOL CROSSING GUARD	1,800	1,555	1,800	1,800
4211-15	SECRETARY EXPENSE	1,938	1,936	2,652	2,652
4211-20	TELEPHONE	1,350	1,730	1,650	1,650
4211-30	UNIFORMS	900	1,421	900	900
4212-20	STATE WITNESS FEES	200	399	200	200
4211-40	MISCELLANEOUS	1,200	1,895	1,200	1,200
	*REIMBURSEMENTS		(8,449)		
	TOTAL APPROPRIATION	106,484	106,442	110,300	110,300
	FIRE DEPARTMENT				
4220-05	BASE PAY	90			
4220-70	CHIEF'S MILEAGE	200	200	400	400
4220-20	DEPUTY SALARIES	800	800	800	800
4220-80	ELECTRICITY	1,350	1,382	1,350	1,350
4220-90	FIRE TRAINING & MISC.	2,600	677	7,876	7,876
4220-30	FOREST FIRE PAYROLL	250	611	250	250
4221-00	FOREST FIRE TRAINING	75		75	75
4221-10	GASOLINE & DIESEL	900	900	800	800
4221-20	HEATING OIL	1,350	1,423	1,350	1,350
4221-30	HYDRANT MAINTENANCE	500	248	500	500
4221-40	MISC. & EQUIPMENT REPAIR	1,550	760	2,150	2,150
4221-50	MUTUAL AID	100	100	140	140
4220-40	PAYROLL	3,550	3,320	4,457	4,457
4221-60	POCKET MONITORS	1,410	1,356	1,400	1,400
4221-70	RADIO REPAIR	750	95	750	750
4221-80	REPAIR & MAINTENANCE OF BUILDING	525	773	500	500
4221-90	REPAIR & MAINTENANCE OF TRUCKS	3,800	1,671	5,100	5,100
4220-50	RESCUE PAYROLL	1,250	2,258	2,904	2,904
4220-10	SALARY - CHIEF	3,000	3,000	4,000	4,000
4222-00	PHYSICALS	750		750	750
4222-10	TELEPHONE	350	373	350	350
	*REIMBURSEMENTS		(9)		
	TOTAL APPROPRIATION	25,150	19,937	35,902	35,902
4312-00	CARE OF TREES	2,000	1,500	2,000	2,000
	PLANNING AND ZONING				
4191-20	CONSULTANT	2,400	2,400	2,400	2,400
4191-30	LEGAL EXPENSES	500	523	1,000	1,000
4191-40	NEWSPAPER NOTIFICATION	700	490	700	700
4191-50	POSTAGE	700	252	750	750
4191-60	PRINTING	750	325	1,000	1,000
4191-70	REGISTRY & FILING FEES	200	164	200	200
4191-10	SECRETARY EXPENSE	1,455	687	1,400	1,400
4191-80	EDUCATION & MATERIALS	100	54	100	100
	SPECIAL STUDIES-NEW			2,500	2,500
4192-10	SPECIAL STUDIES-CONTINUING		300	2,500	2,500
4192-15	MAPPING	2,500	3,000		
4192-16	MASTER PLAN /CAPITAL IMPR. PROGRAM	2,500	2,000		
	TOTAL APPROPRIATION	11,805	10,194	12,550	12,550

TOWN OF DUBLIN 1995 BUDGET REQUESTS						
13-Feb-95						
		BUDGET COMMITTEE				
ACCOUNT	LINE ITEM	ACTUAL APPROPRIATIONS 1994	ACTUAL EXPENDITURES 1994	SELECTMEN'S RECOMMENDED BUDGET 1995	RECOMMENDED 1995	NOT RECOMMENDED
	INSURANCE					
4196-20	BLUE CROSS & BLUE SHIELD	43,250	44,833	47,047	47,047	5,005
4196-20	LIFE INSURANCE	211		211	211	
	TOTAL APPROPRIATION	43,461	44,833	47,258	47,258	5,005
4196-40	UNEMPLOYMENT COMPENSATION	1,100	1,097	1,200	1,200	
4196-10	INSURANCE POLICIES	50,000	45,768	50,000	50,000	
	CONSERVATION COMMISSION					
4611-10	TRAINING AND EDUCATION	150	133	150	150	
4611-20	QUES & SUBSCRIPTIONS	135	15	135	135	
4611-30	MAPS & PHOTOS	10		10	10	
4611-40	MISC.	10		10	10	
4611-50	NEWSLETTER	350		350	350	
4611-60	POSTAGE & STATIONERY	150		150	150	
4619-10	MONITORING PROGRAM	475	347	475	475	
4619-20	ROADSIDE CLEAN-UP	300		200	200	
4619-30	SCHOOL PROGRAM	100		100	100	
4619-40	MAINTENANCE OF CONSERVATION LAND	200	125			
	TRANSFER TO SAVINGS		1,261			
	*REIMBURSEMENT					
	TOTAL APPROPRIATION	1,880	1,880	1,580	1,580	
	BOARD OF ADJUSTMENT					
4193-00	BOARD OF ADJUSTMENT		82			
4193-20	LEGAL FEES	200	558	500	500	
4193-30	LEGAL NOTICES	200	169	200	200	
4193-40	POSTAGE & MISC.	200	178	200	200	
4193-10	SECRETARY WAGES	200	153	200	200	
	TOTAL APPROPRIATION	800	1,139	1,100	1,100	
	HEALTH					
4411-20	HEALTH OFFICER FEES	400	270	400	400	
4411-10	HEALTH OFFICER SALARY	700	700	700	700	
4415-10	MONADNOCK FAMILY & MENTAL HEALTH	1,483	1,470	1,483	1,483	
4215-00	PETERBOROUGH AMBULANCE	9,897	9,809	11,053	11,053	
4411-30	POSTAGE & MISC.	150	504	350	350	
4411-40	VITAL STATISTICS	25	22	25	25	
4411-50	WATER TEST	3,000	206	3,000	3,000	
	TOTAL APPROPRIATION	15,655	12,981	17,011	17,011	
	SOLID WASTE DISPOSAL					
4324-10	ATTENDANTS	23,746	23,078	24,253	24,253	
4324-20	DIESEL FUEL	600	600	600	600	
4324-40	ELECTRICITY	325	304	350	350	
4324-50	HAULING AND DISPOSAL FEE	26,000	23,390	26,500	26,500	
4324-60	EQUIPMENT MAINTENANCE	1,000	346	1,000	1,000	
4324-70	PROPANE GAS & MISC.	1,500	732	1,500	1,500	
4324-80	METAL REMOVAL	1,200	935	1,200	1,200	
4324-90	TELEPHONE	300	347	325	325	
4325-20	EMPLOYEE SEMINARS / TRAINING	250	99	250	250	
4325-30	RECYCLABLE HANDLING	1,500	960	1,500	1,500	
4325-40	MISCELLANEOUS	700	705	4,700	4,700	
	TOTAL APPROPRIATION	57,121	51,495	62,178	62,178	
4314-00	ROAD AND BRIDGE CONSTRUCTION	48,971	48,971	51,170	51,170	

TOWN OF DUBLIN 1995 BUDGET REQUESTS						
13-FEB-95						
				BUDGET COMMITTEE		
ACCOUNT	LINE ITEM	ACTUAL APPROPRIATIONS 1994	ACTUAL EXPENDITURES 1994	SELECTMEN'S RECOMMENDED BUDGET 1995	RECOMMENDED 1995	NOT RECOMMENDED
	TOWN MAINTENANCE					
4312-50	DIESEL FUEL	5,100	5,741	5,300	5,300	
4312-20	FULL TIME EMPLOYEE WAGES	60,130	59,020	60,591	60,591	
4312-60	GASOLINE	2,700	4,169	3,000	3,000	
4312-70	MISC. TOOLS, TIRES, CHAINS, WELDING	7,000	8,746	6,000	6,000	
4312-80	OILING PROJECTS/RESURFACING	20,000	13,587	50,000	50,000	
4312-40	OVERTIME	8,200	7,524	8,288	8,288	
4312-30	PART TIME LABOR	1,500	353	1,500	1,500	
4312-90	MILEAGE	325	325	325	325	
4314-10	REPAIRS	8,000	8,289	8,000	8,000	
4312-10	ROAD AGENT'S SALARY	32,182	32,027	33,148	33,148	
4314-30	ROAD SALT	7,200	9,007	8,200	8,200	
4314-40	ROAD SUPPLIES	56,000	53,975	22,000	22,000	
4314-60	CONTRACT SERVICES	9,000	9,125	9,000	9,000	
4314-70	ROAD SIGNS	500	452	1,000	1,000	
	*REIMBURSEMENTS		(4,379)			
	TOTAL APPROPRIATIONS	217,837	207,960	216,352	216,352	
	DUBLIN PUBLIC LIBRARY					
4441-50	PROFESSIONAL DEVELOPMENT	500	678	500	500	
4440-40	BOOKS	4,500	4,400	4,500	4,500	
4440-41	BOOK BINDING	50		50	50	
4440-60	BUILDING REPAIR & MAINTENANCE	800	1,007	800	800	
4440-70	CLEANING SERVICE	1,401	1,187	1,455	1,455	
4440-80	ELECTRICITY	890	1,115	1,000	1,000	
4440-90	HEATING OIL	1,400	1,739	1,400	1,400	
4440-00	LIBRARIAN'S SALARY	9,906	9,899	10,203	10,203	
4441-10	EMPLOYEE MILEAGE	375	115	375	375	
4441-00	MISCELLANEOUS	125	102	125	125	
4441-20	SUPPLIES & EQUIPMENT	1,250	1,759	1,250	1,250	
4441-30	TELEPHONE	350	369	350	350	
4440-10	WAGES OF ASSISTANT LIBRARIANS	6,345	6,070	6,549	6,549	
4441-40	PROGRAMS	300		300	300	
	COMPUTER			1,000	1,000	
	*REIMBURSEMENTS		(517)			
	TOTAL APPROPRIATION	29,192	27,923	29,857	29,857	
4290-00	CIVIL DEFENSE	125	125	125	125	
4483-00	MEMORIAL DAY	750	725	750	750	
	ANIMAL CONTROL					
4414-20	EXPENSES	300	166	300	300	
4414-10	SALARIES	1,236	1,200	1,273	1,273	
	TOTAL APPROPRIATION	1,536	1,366	1,573	1,573	
4316-00	STREET LIGHTING	10,750	12,895	9,270	9,270	
	GENERAL HIGHWAY					
4315-10	BUILDING REPAIRS	3,000	3,349	3,200	3,200	
4315-20	ELECTRICITY	1,000	1,097	1,200	1,200	
4315-30	HEATING OIL	1,350	1,196	1,400	1,400	
4315-40	MISC.	1,000	1,551	1,000	1,000	
4315-60	TELEPHONE	400	562	500	500	
	*REIMBURSEMENTS					
	TOTAL APPROPRIATION	6,750	7,755	7,300	7,300	
	BOAT LANDING MAINTENANCE					
4421-10	MISC.	50				
4421-20	TRASH PICK UP AT BOAT LANDING	125	211	160	160	
	TOTAL APPROPRIATION	175	211	160	160	

TOWN OF DUBLIN 1995 BUDGET REQUESTS

13-FEB-95

		BUDGET COMMITTEE				
ACCOUNT	LINE ITEM	ACTUAL APPROPRIATIONS 1994	ACTUAL EXPENDITURES 1994	SELECTMEN'S RECOMMENDED BUDGET 1995	RECOMMENDED 1995	NOT RECOMMENDED
	WORTHY POOR					
4442-00	GENERAL ASSISTANCE	6,000	1,262	4,000	4,000	
4444-21	FUEL ASSISTANCE	1,500		1,000	1,000	
4442-30	HOME HEALTH/COMMUNITY SERVICES	2,000	37	2,000	2,000	
4442-40	NURSING HOME CARE	500		500	500	
	TOTAL APPROPRIATION	10,000	1,299	7,500	7,500	
	RECREATION COMMITTEE					
4420-10	HALLOWEEN PARTY	75	56	75	75	
4420-20	TOWN FIELD MAINTENANCE	1,500	1,500	1,450	1,450	
4420-30	MISCELLANEOUS	300	950	300	300	
4420-40	SPECIAL EVENTS**	1,000	104	1,000	1,000	
	* REIMBURSEMENTS					
	TOTAL APPROPRIATIONS	2,875	2,610	2,825	2,825	
	SUMMER PLAYGROUND					
4422-30	CRAFTS	300	491	400	400	
4422-40	DIRECTOR'S EXPENSE	225	415	400	400	
4422-50	ENTERTAINMENT	250		500	500	
4422-60	FIELD TRIPS	1,700	1,836	1,900	1,900	
4422-70	INSURANCE	275	300	300	300	
4422-10	SALARIES	7,942	7,941	10,660	10,660	
4422-80	SPECIAL EVENTS	175	327	500	500	
4422-90	SPORTS	750	281	760	760	
	*REIMBURSEMENT					
	TOTAL APPROPRIATION	11,617	11,591	15,420	15,420	
	CEMETERY					
4195-20	CONTRACT SERVICES	650	400	650	650	
4195-30	BUILDING REPAIR	400	335	400	400	
4195-40	GENERAL MAINTENANCE	625	249	625	625	
4195-50	GRAVE OPENINGS	1,000	750	1,000	1,000	
4195-10	PAYROLL	3,750	5,719	4,945	4,945	
4195-60	PURCHASE TOOLS & EQUIPMENT	200	46	200	200	
4195-70	REPAIR OF EQUIPMENT	200	166	200	200	
4195-00	SALARY OF SUPERINTENDENT	2,000	2,000	2,000	2,000	
4195-80	SUPPLIES	600	1,656	600	600	
	* REIMBURSEMENT		(1,390)			
	TOTAL APPROPRIATION	9,425	9,932	10,620	10,620	
4153-00	LEGAL EXPENSES	13,000	25,891	18,000	18,000	
4197-00	REGIONAL ASSOCIATION	1,483	1,483	1,647	1,647	
	EMPLOYEE'S FICA/MEDICARE/RETIREMENT					
4003-00	EMPLOYER SS & MEDICARE	18,061	17,348	18,793	18,793	787
4007-00	EMPLOYER POLICE RETIREMENT	3,051	3,264	3,296	3,296	
	TOTAL APPROPRIATION	21,112	20,612	22,089	22,089	787
	911 COMMITTEE			500	500	
	DEBT SERVICE					
4721-10	INTEREST LONG TERM	5,200	1,861	4,000	4,000	
4723-00	INTEREST TEMPORARY	8,000	8,667	13,000	13,000	
4711-10	PRINCIPAL LONG TERM	9,500	11,371	26,500	26,500	
	TOTAL APPROPRIATION	22,700	21,900	43,500	43,500	
4915-00	PAYMENTS TO CAPITAL RESERVE	73,000	73,000	52,000	52,000	

TOWN OF DUBLIN 1995 BUDGET REQUESTS

16-FEB-95

ACCOUNT	LINE ITEM	BUDGET COMMITTEE				
		ACTUAL APPROPRIATIONS 1994	ACTUAL EXPENDITURES 1994	SELECTMEN'S RECOMMENDED BUDGET 1995	RECOMMENDED 1995	NOT RECOMMENDED
	CAPITAL OUTLAY					
4925-10	SARGENT CAMP (PETITION)	500	500	500	500	
4920-26	MEDIATION SERVICE	500	500	500	500	
4917-00	RESCUE VEHICLE (94)	14,300				
4920-21	CEMETERY EXPANSION	2,000	2,695			
4920-22	2- SANDERS	10,000	8,800			
4920-23	COMPUTER HARDWARE & SOFTWARE	13,200	12,840			
4920-24	PAINTING- POST OFFICE	5,750	5,750			
4920-25	PAINTING- FIRE STATION	4,250	4,250			
4910-10	LIBRARY ADDITION STUDY		1,000			
4911-00	MEMORIAL DAY DONATION		80			
4902-00	RESCUE VEHICLE					
4901-10	UPPER JAFFREY ROAD					
4903-12	LIBRARY WALKWAY					
4903-20	LIBRARY DRAINAGE					
4903-10	TREE PLANTING GRANT		1,765			
4910-15	FIRE HEP-B-SHOTS					
	FIRE STATION EXHAUST				7,500	
	DUBLIN LAKE DRAINAGE			16,000	16,000	
	PLOW & WING HIGHWAY			6,600	6,600	
	RECREATION LAND PURCHASE			62,500	62,500	
	RECREATION LAND DEVELOPMENT			50,000		50,000
	STREET LIGHTING			13,840	13,840	
	RECYCLING BOX TRAILER			3,500	3,500	
	ROAD CONSTRUCTION			25,000	25,000	
	MONADNOCK DAY CARE (PETITION)					500
	COMMUNITY KITCHEN (PETITION)			750	750	
	SCHOOL PLAYGROUND (PETITION)					2,000
	LIBRARY ENTRANCE-ADA (PETITION)					12,000
	TOTAL APPROPRIATION	50,500	38,180	170,190	136,600	64,500
	TOTAL	\$938,545	\$896,413	\$1,106,169	\$1,063,669	\$80,570

BOARD OF SELECTMEN
DUBLIN NEW HAMPSHIRE 03444

TOWN WARRANT
TOWN OF DUBLIN, N.H.
STATE OF NEW HAMPSHIRE

To the inhabitants and voters of the Town of Dublin qualified to vote in Town Affairs: You are hereby notified that the polls will be open for voting by ballot on Articles 1, 2 and 3 on Tuesday, March 14, 1995 from 11:00 A.M.- 7:00 P.M.

Pursuant to the authority of RSA 39-2a and the vote of the Town on March 13, 1979, all business, other than ballot questions provided above, will be recessed until March 18, 1995 at 9:00 A.M. at the Dublin Consolidated School.

ARTICLE 1

"To bring in ballots for the following officers, One Year Term, Planning Board Member, Two Year Term, Planning Board Member, Three Year Term, Selectman, Treasurer, Trustee of Trust Funds, Water Commissioner, Library Trustee, Cemetery Trustee, 2 Members Budget Committee, 2 Members Planning Board.

ARTICLE 2

Are you in favor of Amendment #1 as proposed by the Planning Board for the Dublin Zoning Ordinance as follows:

To amend Article IV - Village District, by adding a new Paragraph C - Backlot Development. The intent of this amendment is to permit the creation of one backlot on a parcel of land in the Village District which has sufficient area but lacks the required frontage for a conventional lot. All such backlots must have a 40-foot right-of-way access from the public street, must be at least one acre in size, and shall only be used for residential development.

ARTICLE 3

Are you in favor of Amendment #2 as proposed by the Planning Board for the Dublin Zoning Ordinance as follows:

To amend Article XVIII - Wetlands Protection District, by: (1) deleting the reference to a Wetland Conservation Map and replacing it with a listing of the soil types in Dublin that are designated wetland soils by the Soil Conservation Service Soil Survey; (2) specifying that State of N.H. methodology will be used to resolve wetland boundary questions; and (3) adding a provision that allows wetlands created as a result of recent beaver activity to be altered after approval from the Dublin Conservation Commission.

ARTICLE 4

"To hear the reports of Agents, Auditors, Committees, heretofore chosen, and to pass any vote relating thereto."
(Majority Vote Required)

ARTICLE 5

"To see if the Town will vote to accept certain Trust Funds as follows:

David Brandes	\$250.00
Daniel Burnham	\$150.00
Michael & Wendy Crowley	\$125.00
Richard Delnero	\$125.00
Dublin Christian Academy	\$250.00
Jean Eaves	\$150.00
Charlton MacVeagh, Jr.	\$200.00
David R. Weir, Jr.	\$250.00
Jane S. Young	\$150.00

or take any other action relating thereto."
(Majority Vote Required)

ARTICLE 6

"To see if the Town will choose all necessary Town Officers."

(Measurer of Wood & Bark) & (Memorial Day Committee)
(Majority Vote Required)

ARTICLE 7

"To see if the Town will vote to authorize the pre-payment of taxes and to authorize the Tax Collector to accept payment in pre-payment of taxes in accordance with RSA 80:52A, or take any other action relating thereto."
(Majority Vote Required)

ARTICLE 8

"To see if the Town will vote to accept Legacies and Gifts to the Town in trust or otherwise by any individual or individuals or take any other action relating thereto."
(Majority Vote Required)

ARTICLE 9

"To see if the Town will vote to raise and appropriate a sum not to exceed \$62,500.00 (Sixty Two Thousand Five Hundred Dollars) for the acquisition of the Scribner property (Map 17, Lot 11A) containing approximately 15.415 Acres and the Marvin property (Map 16, Lot 47) containing approximately .27 of an acre of which a minimum of \$ 20,000.00 (Twenty Thousand Dollars) will be privately raised for this specific project and the balance will be raised by taxes or take any other action relating thereto." The Selectmen and the Budget Committee recommend this appropriation. (Majority Vote Required)

ARTICLE 10

"To see if the Town will vote to raise and appropriate the sum of \$50,000.00 (Fifty Thousand Dollars) for the development costs associated with the Scribner property, of which the Town would authorize the Selectmen to borrow a sum not to exceed \$50,000.00 (Fifty Thousand Dollars) at terms deemed by the Selectmen to be in the best interest of the Town or take any other action relating thereto." The Selectmen recommend this appropriation. The Budget Committee does not recommend this appropriation. \

(2/3 Vote Required) (Paper Ballot Required)

ARTICLE 11

"To see if the Town will vote to raise and appropriate the sum of \$13,840.00 (Thirteen Thousand Eight Hundred Forty Dollars) to convert the existing street lights to high pressure sodium or take any other action relating thereto." The Selectmen and the Budget Committee recommend this appropriation. (Majority Vote Required)

ARTICLE 12

"To see if the Town will vote to raise and appropriate a sum necessary to raise the salary of the Fire Chief to \$12,000.00 (Twelve Thousand Dollars) per year and to provide the Fire Chief with medical insurance coverage under such plan as may be in effect from time to time, or take any other action relating thereto." The Selectmen and the Budget Committee do not recommend this appropriation. (By Petition) (Majority Vote Required)

ARTICLE 13

"To see if the Town will vote to raise and appropriate a sum necessary to raise the wage of a certified fireman to \$8.05 per hour and to raise the wage of a non-certified member of the department to \$6.95 per hour, or to take any other action relating thereto." The Selectmen and the Budget Committee do not recommend this appropriation. (By Petition) (Majority Vote Required)

ARTICLE 14

"To see if the Town will vote to raise and appropriate the sum of \$7,500.00 (Seven Thousand Five Hundred Dollars) for the installation of an exhaust system at the Dublin Fire Station or take any other action relating thereto." The Selectmen do not recommend this appropriation. The Budget Committee recommends this appropriation. (Majority Vote Required)

ARTICLE 15

"To see if the Town will vote to raise and appropriate the sum of \$16,000.00 (Sixteen Thousand Dollars) for Rt. 101 Drainage improvements around the Dublin Cemetery or take any other action relating thereto." The Selectmen and the Budget Committee recommend this appropriation. (Majority Vote Required)

ARTICLE 16

"To see if the Town will vote to raise and appropriate the sum of \$6,600.00 (Six Thousand Six Hundred Dollars) for the purchase of a plow and wing for the Highway Department of which \$6,600.00 (Six Thousand Six Hundred Dollars) will be withdrawn from the Capital Reserve Account Heavy Highway Equipment or take any other action relating thereto." The Selectmen and the Budget Committee recommend this appropriation. (Majority Vote Required)

ARTICLE 17

To see if the Town will vote to raise and appropriate the sum of \$25,000.00 (Twenty Five Thousand Dollars) for the purpose of Road Construction or take any other action relating thereto." The Selectmen and the Budget Committee recommend this appropriation. (Majority Vote Required)

ARTICLE 18

"To see if the Town will vote to raise and appropriate the sum of \$3500.00 (Three Thousand Five Hundred Dollars) for a box trailer for recyclables of which \$3500.00 (Three Thousand Five Hundred Dollars) will be withdrawn from the Recycling User Fund Account or take any other action relating thereto." The Selectmen and the Budget Committee recommend this appropriation. (Majority Vote Required)

ARTICLE 19

"To see if the Town will vote to raise and appropriate the sum of \$10,000.00 (Ten Thousand Dollars) to be allocated to the Capital Reserve Account entitled Library Addition & Furnishings, Equipment or take any other action relating thereto.." The Selectmen and the Budget Committee recommend this appropriation. (By Petition) (Majority Vote Required)

ARTICLE 20

"To see if the Town will vote to raise and appropriate the sum of \$42,000.00 (Forty Two Thousand Dollars) to be placed in Capital Reserve Accounts as follows:

Heavy Highway Equipment	\$17,000.00
Library Addition, Furnishings & Equipment	\$
Fire Equipment	\$15,000.00
Police Cruiser	\$ 7,000.00
Roofing & Painting Town Buildings	\$ 3,000.00
Road Construction	\$

or take any other action relating thereto." The Selectmen and the Budget Committee recommend this appropriation. (Majority Vote Required)

ARTICLE 21

"To see if the Town will vote to raise and appropriate the sum of \$12,000.00 (Twelve Thousand Dollars) to adapt the main entrance of the Dublin Public Library in compliance with the requirements of the Americans with Disabilities Act or take any other action relating thereto." The Selectmen and the Budget Committee do not recommend this appropriation. (By Petition) (Majority Vote Required)

ARTICLE 22

"To see if the Town will vote to raise and appropriate the sum of \$500.00 (Five Hundred Dollars) for Senior Nutrition Program & Sargent Camp, Inc., or take any other action relating thereto." The Selectmen and the Budget Committee recommend this appropriation. (By Petition) (Majority Vote Required)

ARTICLE 23

"To see if the Town will vote to raise and appropriate the sum of \$500.00 (Five Hundred Dollars) for the support of the Monadnock Community Day Care Center, a non-profit agency, or take any other action relating thereto." The Selectmen and the Budget Committee do not recommend this appropriation. (By Petition) (Majority Vote Required)

ARTICLE 24

"To see if the Town will vote to raise and appropriate the sum of \$2000.00 (Two Thousand Dollars) for the purchase of a climbing structure (playground equipment) at the Dublin Consolidated School, or take any other action relating thereto." The Selectmen and the Budget Committee do not recommend this appropriation. (By Petition) (Majority Vote Required)

ARTICLE 25

"To see if the Town will vote to raise and appropriate the sum of \$750.00 (Seven Hundred Fifty Dollars) for the providing of meals to needy Dublin Town residents furnished and distributed by the Community Kitchen, Inc." The total cost of providing 1,882 meals to Dublin residents during the twelve-month period of 1994 was \$941.00. All towns in the Monadnock region are being requested to provide funding to the Community Kitchen to help defray the costs of serving and distributing meals in 1995. The Selectmen and the Budget Committee recommend this appropriation. (By Petition) (Majority Vote Required)

ARTICLE 26

"To see if the Town will vote to raise and appropriate the sum of \$500.00 (Five Hundred Dollars) to be given to the Jaffrey Area Mediation Program." The Mediation Program will provide services to any Dublin family requesting its services free of charge. The Selectmen and the Budget Committee recommend this appropriation. (Majority Vote Required)

ARTICLE 27

"To see if the Town will vote to accept the Budget submitted by the Budget Committee and to see what sum the Town will vote to raise and appropriate in relation thereto. (Recommended by the Budget Committee) (Majority Vote Required)

Given under our hands and seal this 24th day of February 1995.

Nancy E. Campbell
Nancy E. Campbell, Chairman
Charles A. Winchester
Charles A. Winchester
Bruce A. Fox
Bruce A. Fox
Dublin Selectmen

Posted this 24th day of February 1995 at the Dublin Post Office, Town Hall, Carr's Store and the Dublin General Store.

Nancy E. Campbell
Nancy E. Campbell, Chairman
Charles A. Winchester
Charles A. Winchester
Bruce A. Fox
Bruce A. Fox
Dublin Selectmen

ABSTRACT OF THE 1994 TOWN MEETING
DUBLIN, NEW HAMPSHIRE

Town Meeting was held in two sessions this year, March 8, 1994 for voting, and March 12, 1994 for decisions on warrant articles and budget.

March 8, 1994, Lower Town Hall, Dublin, N.H. the polls opened at 11:00 a.m. and closed 7:00 p.m. C. Robertson Trowbridge, Moderator, presiding. Votes were counted and results were as follows:

Article 1: One Year Terms:
Treasurer: Lewis I. Hansen
Budget Committee: John D. Pratt
Contoocook Valley School Moderator: Gary Gagnon

Two Year Terms:
Moderator: C.R. Trowbridge

Three Year Terms:
Selectmen: Bruce Fox
Town Clerk/Tax Collector: Betty L. Bodwell
Trustee of Trust Funds: Christopher J. Flynn
Library Trustee: Luan S. Hewitt
Budget Committee: Stephen F. Knapp
Robert P. Weis

Planning Board: Frank L. Almeida
Joseph F. Wakeman

Six Year Terms:
Supervisor of the Check List:
Lucille A. McDonald

Article 2: Are you in favor of amending certain sections of Articles II, III, VIII and XI of the Dublin Zoning Ordinance for the purpose of simplification and clarification. Amendments include a new format for the Table of Use, a clarification of the Statement of Intent, additions to and revisions of the criteria used for granting Special Exceptions, and additions to the Definitions. Certain changes have also been made in order to: (1) make better use of existing older housing stock by providing for the

conversion of existing residences into no more than 4 apartments subject to certain conditions; (2) allow accessory apartments and guest houses, subject to certain conditions; (3) permit home occupations subject to certain performance standards, and home businesses by Special Exception subject to more stringent performance standards, and make clear that any occupation which exceeds these standards must get a Special Exception as a home business; (4) permit in the Village District a wider variety of uses typically associated with a village center, subject to certain size restrictions.

(Recommended by the Planning Board)

Yes 231

No 74

Article 3: Are you in favor of amending the Dublin Zoning Ordinance by replacing Article II - Establishment of Districts, Section B. with a new Section B as follows:

1. The Village District shall be bounded on the:
 - a. North - By a line drawn parallel to Main Street, at a distance of 1,200 feet from the north edge of its public right of way, from the centerline of New Harrisville Road east to the centerline of East Harrisville Road.
 - b. East - By the centerline of East Harrisville Road and the extension of said centerline across Main Street following the abandoned road, by the centerline of Pierce Road to a point 1,200 feet south of Main Street.
 - c. South - By a line drawn parallel to Main Street, at a distance of 1,200 feet from the south edge of the public right of way, from the centerline of Pierce Road west to a point 500 feet east of Snow Hill Road, thereby connecting to the easterly boundary of the Mountain District.
 - d. West - By a line following the border of the Mountain District 500 feet east of Snow Hill Road north to the centerline on Main Street, then east to the centerline of New Harrisville Road.

(Recommended by the Planning Board)

Yes 302

No 88

Article 4: Are you in favor of amending the Dublin Zoning Ordinance by replacing Article IV - Village District, Section B. with a new Section B as follows:

B. LOT AREA SETBACK REQUIREMENTS:

1. ACREAGE: All lots shall be of sufficient size to provide adequate water supply and sewage facilities, but in no case shall a lot be less than one (1) acre.
2. FRONTAGE: Each lot shall have a minimum frontage of one hundred and fifty (150) feet, with a minimum depth of two hundred (200) feet at the property line.
3. SETBACK: No house or building shall be erected or placed closer than thirty-five (35) feet from the boundaries of the lot on which it is to be located.

(Recommended by the Planning Board)

Yes 287

No 113

Also voted on:

PROPOSED AMENDMENT TO THE
ARTICLES OF AGREEMENT

Are you in favor of amending the Articles of Agreement to see if the District will vote to amend the Articles of Agreement among the school districts of Antrim, Bennington, Dublin, Frankestown, Greenfield, Hancock, Peterborough, Sharon and Temple by adding to Article 8 the following section "c." to read as follows.

c. Effective with the 1994-1995 fiscal year the expenses of the district will be apportioned based on the following percentages of "average daily membership" and "equalized value" as those terms are defined in sections a. and b. above.

FISCAL YEAR	AVERAGE DAILY MEMBERSHIP	EQUALIZED VALUE
1994-95	65%	35%
1995-96	55%	45%
1996-97	45%	55%
1997-98	35%	65%
1998-99	25%	75%

"Average daily membership" means the average daily membership of the pupils in public schools residing in each pre-existing district of the Cooperative School District during the second preceding fiscal year as determined by the State Department of Education.

"Equalized valuation" means equalized valuation as most currently available as determined by the State Department of Revenue Administration.

(Proposed by Petition)

School Board recommends adoption of this Amendment.

Yes	29
NO	381
Blank	4

1994 TOWN MEETING MARCH 12, 1994

The second half of the 1994 Dublin, N.H. Town Meeting was called to order at 9:00 a.m. on March 12, 1994 at the Dublin Consolidated School by Moderator, C. Robertson Trowbridge.

The Pledge of Allegiance was led by the Dublin Cub Scout Troop #49.

Reverend Melvin Moody of the Dublin Christian Academy was introduced to lead the prayer.

Mr. Trowbridge read the necrology. He then gave thanks to the many people who helped with elections.

Bruce Fox read the dedication to Mrs. Dorothy Worcester in the 1993 Town Report, and she received a standing ovation. Bruce also presented a plaque for "Citizen of the Year" to Ruth Hammond for her many hours of volunteer service to the Town of Dublin. She also received a standing ovation.

Article 5: "Move that the town hear the reports of Agents, Auditors, Committees, heretofore chosen."
(Majority Vote Required)

Correction on page 83 of Town Report

Mr. Waller Howard gave report on status of Master Plan Committee.

CARRIED

Article 6: "Move that the town accept certain Trust Funds as follows:

Augustus T. & Julie S. Crocker	\$200.00
Arthur F. & Rite J. Goldmann	\$300.00
Frederick B. & Barbara Utley Jr.	\$300.00

(Majority Vote Required)

CARRIED

Article 7: "Move that the town choose all necessary Town Officers."

(Measurer of Wood & Bark) & (Memorial Day Committee)

(Majority Vote Required)

Read by Charles Winchester: "I nominate Brian Barden as Measurer of Wood and Bark."

Read by Charles Winchester: "I nominate Brian Barden, Cles Staples and Dan Walsh as Memorial Day Committee Members."

CARRIED

Article 8: "Move that the town authorize the pre-payment of taxes and to authorize the Tax Collector to accept payment in pre-payment of taxes in accordance with RSA 80:52A.
(Majority Vote Required)

CARRIED

Article 9: "Move that the town accept the provisions of RSA 31:95-b providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the Selectmen to apply for, accept and expend, without further action by the town meeting, unanticipated money from a state, federal, or other governmental unit or a private source which becomes available during the fiscal year?" This authorization will remain in effect until rescinded by a vote of the municipal meeting.
(Majority Vote Required)

CARRIED

Article 10: "Move that the town accept the provision of RSA 33:7 providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the Selectmen to issue tax anticipation notes?" This authorization will remain in

effect until rescinded by a vote of the municipal meeting.
(Majority Vote Required)

CARRIED

Article 11: "Move that the town authorize the Selectmen indefinitely or until rescinded to convey any real estate acquired by the town tax collector's deed. Such conveyance shall be by deed following a public auction, or the property may be sold by advertised sealed bids, or may be otherwise disposed of as justice may require." This authorization will remain in effect until rescinded by a vote of the municipal meeting.
(Majority Vote Required)

CARRIED

Article 12: "Move that the town adopt the provisions of RSA 31:95-c to restrict revenues from the Recycling Center User Fees to expenditures for the purchase of capital equipment to be used at the Recycling Center or to be used in conjunction with any federal or state grants pertaining to recycling or energy conservation measures requiring matching expenditures from the Town. Such revenues and expenditures shall be accounted for in a special revenue fund to be known as the Recycling Center Fund, separate from the General Fund. Any surplus in said fund shall not be deemed part of the General Fund accumulated surplus and shall be expended only after a vote by the legislative body to appropriate a specific amount from said fund for a specific purpose related to the purpose of the fund or source of the revenue."
(Majority Vote Required) (Paper Ballot Required)

CARRIED

Yes	87
No	20

Article 13: "Move that the town accept Legacies and Gifts to the Town in trust or otherwise by any individual or individuals."
(Majority Vote Required)

CARRIED

Article 14: "Move that the town change the term of the Town Treasurer from one year to three years beginning with the term of the Town Treasurer to be elected at next year's regular Town Meeting?"

(Majority Vote Required) (Paper Ballot Required)

CARRIED

YES 101

NO 3

Article 15: "Move that the town discontinue the current road classification of "Limited Summer Maintenance" on Old Troy Road in Dublin, New Hampshire due to the nature that there are no longer "Summer Cottages" but two year round residences from beyond the Eaton residence westerly to the Dublin-Marlborough Town Line."

(By Petition) (Majority Vote Required) (Paper Ballot)

FAILED

YES 27

NO 92

Article 16: "Move that the Town agree to the concept of a single repository for the Historical records relating to the Town of Dublin in the form of books, documents, pictures, said records to be deposited voluntarily by any town organization; such records to be located in the Town Library together with the existing Library Collection as part of any expansion of the Dublin Public Library."

(Majority Vote Required)

Mr. Winchester read this article and spoke in depth regarding the Selectmen's feelings on this matter. Andrew Elder made a motion to postpone this article indefinitely and spoke in length regarding the Library Trustees feelings on this matter and why it should be postponed. There was much discussion, with questions and answers.

MOTION TO INDEFINITELY POSTPONE FAILED

NO 97

YES 23

ORIGINAL MOTION CARRIED

YES 97

NO 16

Article 17: "Move that the town authorize the Selectmen to petition the Cheshire County Probate Court to modify and reform the Trust Deed of Eliza C. Farnham dated October 10, 1900 and accepted by the Special Town Meeting of the Town of Dublin on August 21, 1901 in order to add to the Library Board three additional Trustees (for a total of nine) to be elected by the Town one for one year, one for two years, and one for three years, and thereafter two Trustees annually for three years, on the expiration of the respective terms of the Trustees elected by the Town."
(Majority Vote Required)

Mr. Fox explained the Selectmen's reasoning on this article.

Mrs. Adele Knight explained the Library Trustees position and made a motion to indefinitely postpone this article.

MOTION FOR POSTPONEMENT FAILED	YES	41
	NO	62

Christopher Flynn amended the Article to authorize the Selectmen to petition the Cheshire County Probate Court or whatever proper judicial authority to clarify the RSA and Farnham Trust Deed dated October 10, 1900 and accepted at Special Town Meeting on August 21, 1901 as Amended by the Court Order of 1941 to the legal composition of the Library Trustees. (Red/Green Cards)

CARRIED AS AMENDED	YES	55
	NO	37

Article 18: "Move that the town accept the provisions of RSA 202-A:4-c providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the public library trustees to apply for, accept and expend, without further action by the town meeting, unanticipated money from a state, federal or other governmental unit or a private source which becomes available during the fiscal year." The Selectmen and the Budget Committee recommend this article. (By Petition) (Majority Vote Required)

John Harris made a motion to indefinitely postpone this article. (Red/Green Cards)

MOTION FAILED

CARRIED AS WRITTEN

Article 19: "Move that the town raise and appropriate the sum of \$1500.00 (One Thousand Five Hundred Dollars) for advertising and administrative costs associated with the fund raising effort for the Dublin Public Library addition." (By Petition) (Majority Vote Required)
The Selectmen and the Budget Committee do not recommend this appropriation.

MOVED TO INDEFINITELY POSTPONE

CARRIED

Article 20: "Move that the town raise and appropriate the sum of \$10,000.00 (Ten Thousand Dollars) to be allocated to the Capital Reserve Account entitled Library Addition & Furnishings, Equipment." (By Petition) (Majority Vote Required)
The Selectmen recommend this appropriation.
The Budget Committee does not recommend this appropriation.

CARRIED

Article 21: "Move that the town raise and appropriate the sum of \$14,300.00 (Fourteen Thousand Three Hundred Dollars) for a new rescue truck." (Majority Vote Required)
The Selectmen and the Budget Committee recommend this appropriation.

CARRIED

Article 22: "Move that the town raise and appropriate the sum of \$500.00 (Five Hundred Dollars) to be given to the Jaffrey Area Mediation Program." The Mediation Program will provide services to any Dublin family requesting its

services free of charge. (Majority Vote Required)
The Selectmen and Budget Committee recommend this
appropriation.

CARRIED

Article 23: "Move that the town raise and appropriate the
sum of \$10,000.00 (Ten Thousand Dollars) for two Hydraulic
Driven Sand Spreaders for the Dublin Highway Department."
(Majority Vote Required)
The Selectmen and Budget Committee recommend this
appropriation.

CARRIED

Article 24: "Move that the town raise and appropriate the
sum of \$12,500.00 (Twelve Thousand Five Hundred Dollars) to
purchase computer hardware, printer and tax and appraisal
software in order to facilitate the performance of Town
business." (Majority Vote Required)
The Selectmen and the Budget Committee recommend this
appropriation.

Edward Germain made an amendment to add \$700.00 (Seven
Hundred Dollar), which was seconded by Loring Catlin, Jr.

CARRIED AS AMENDED

Article 25: "Move that the town raise and appropriate the
sum of \$63,000.00 (Sixty Three Thousand Dollars) to be
placed in the Capital Reserve Accounts as follows:"

Heavy Highway Equipment	\$ 8,000.00
Fire Equipment	\$21,000.00
Police Cruiser	\$ 4,000.00
Roofing & Painting Town Buildings	\$ 3,000.00
Road Construction	\$27,000.00

The Selectmen and Budget Committee recommend this appropriation. (Majority Vote Required)

CARRIED

Article 26: "Move that the town raise and appropriate the sum of \$4,250.00 (Four Thousand Two Hundred Fifty Dollars) for exterior painting of the Dublin Fire Station." The Selectmen and the Budget Committee recommend this appropriation. (Majority Vote Required)

CARRIED

Article 27: "Move that the town raise and appropriate the sum of \$5,750.00 (Five Thousand Seven Hundred Fifty Dollars) for exterior painting of the Dublin Post Office Building of which \$5,750.00 (Five Thousand Seven Hundred Fifty Dollars) will be withdrawn from the Capital Reserve Account Roofing and Painting Town Buildings." The Selectmen and the Budget Committee recommend this appropriation. (Majority Vote Required)

CARRIED

Article 28: "Move that the town raise and appropriate the sum of \$2000.00 (Two Thousand Dollars) for cemetery expansion, such appropriation to be non-lapsing as provided in RSA 32:7 (VI) until the earlier of the completion of the cemetery expansion or the expiration of two years." (Majority Vote Required)

The Budget Committee does not recommend this appropriation. The Selectmen recommend this appropriation.

CARRIED

Article 29: "Move that the town accept the Budget submitted by the Budget Committee and to see what sum the Town will vote to raise and appropriate in relation thereto." (Majority Vote Required)
(Recommended by the Budget Committee)

AMENDMENT: Move to amend Article #29 to add \$149.00 (One Hundred Forty Nine Dollars) to line #4155 on the Budget (Personnel Administration) for the Police Secretary Fica Expense.

CARRIED

AMENDMENT: Move to amend Article #29 to add \$1938.00 (One Thousand Nine Hundred Thirty Eight) to line #4210 on the Budget (Police Department) for the wage expense for the secretary.

CARRIED

AMENDMENT: Move to amend Article #29 to add \$100.00 (One Hundred Dollars) to line #4619 on the Budget (Conservation Commission) for the Commission's Clean Up Expense.

CARRIED

AMENDMENT: Move to amend Article #29 to add \$500.00 (Five Hundred Dollars) to Sargeant Camp.

CARRIED

AMENDMENT: Move to amend Article #29 to add \$500.00 (Five Hundred Dollars) to Monadnock Day Care Center.

FAILED

AMENDMENT: Move to amend Article #29 to add \$70.00 (Seventy Dollars) for Library Administration.

CARRIED

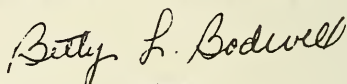
BUDGET CARRIED AS AMENDED

Total appropriation \$938,545.00 for Budget

(\$449,876.00 to be raised by taxes)

The Dublin Town Meeting adjourned around 3:15 p.m.

Respectfully submitted,



Betty L. Bodwell

Plodzik & Sanderson Professional Association

193 North Main Street, Concord, N.H. 03301 (603) 225-6996

INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS

To the Members of
the Board of Selectmen
Town of Dublin
Dublin, New Hampshire

In planning and performing our audit of the Town of Dublin for the year ended December 31, 1994, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

In addition to the foregoing, the following other matters came to our attention that we have discussed with management as opportunities for efficiency and/or cost savings related to the administration of the Town:

TRUSTEES OF TRUST FUNDS - CAPITAL RESERVE FUNDS (REPEAT COMMENT)

During our examination of the Trustees of Trust Fund records for the year ended December 31, 1994, some of the Capital Reserve Fund investments are still invested in a mutual fund (John Hancock Ltd. Term Government Fund) which is contrary to RSA 35:9. As a result, the market value of this investment has declined \$20,391 from \$211,061 to \$190,670 at December 31, 1994. We recommend that any investment of Trust Funds by the Trustees be invested in accordance with the RSAs.

CONDITION OF TAX COLLECTOR'S ACCOUNTS/RECORDS

We were pleased to see the continued improvement in the condition of the Tax Collector's records during our audit for 1994. The Tax Collector had prepared the Form MS-61, and it was basically correct and in balance. We continue to recommend that the Tax Collector submit quarterly MS-61 reports to the Selectmen. These quarterly reports are to be reviewed by the Selectmen, tied into the Town's records by the Administrative Assistant and forwarded to our office for review.

Town of Dublin

Independent Auditor's Communication of Reportable Conditions and Other Matters

We are pleased to report that, during the course of our review of internal controls, no material weaknesses in the Town's accounting systems and records were identified.

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Plodzik & Sanderson
Professional Association

January 18, 1995

Plodzick & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of
the Board of Selectmen
Town of Dublin
Dublin, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Dublin as of and for the year ended December 31, 1994, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Dublin as of December 31, 1994, and the results of its operations and cash flows of its nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Dublin. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Plodzick & Sanderson
Professional Association

January 18, 1995

EXHIBIT A
TOWN OF DUBLIN, NEW HAMPSHIRE
Combined Balance Sheet - All Fund Types and Account Group
December 31, 1994

ASSETS AND OTHER DEBITS	Governmental Fund Types		
	General	Special Revenue	Capital Projects
<u>Assets</u>			
Cash and Equivalents	\$ 146,370	\$ 14,906	\$
Investments			
<u>Receivables (Net of</u>			
<u>Allowances For Uncollectibles)</u>			
Taxes	610,321		
Accounts	48,322		
Intergovernmental	8,332		
Interfund Receivable	43,476	109	117,000
<u>Other Debits</u>			
Amount to be Provided for			
Retirement of General Long-Term Debt			
 TOTAL ASSETS			
AND OTHER DEBITS	<u>\$ 856,821</u>	<u>\$ 15,015</u>	<u>\$ 117,000</u>
 <u>LIABILITIES AND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 5,247	\$	\$
Intergovernmental Payable	591,349		
Interfund Payable	1,509		
Escrow and Performance Deposits			
General Obligation Debt Payable			
Total Liabilities	<u>598,105</u>		
<u>Equity</u>			
<u>Fund Balances</u>			
Reserved For Endowments			
Reserved For Encumbrances	83,434		167,000
Reserved For Special Purposes			
<u>Unreserved</u>			
Designated For Special Purposes		15,015	
Undesignated (Deficit)	<u>175,282</u>		<u>(50,000)</u>
Total Equity	<u>258,716</u>	<u>15,015</u>	<u>117,000</u>
 TOTAL LIABILITIES AND EQUITY	<u>\$ 856,821</u>	<u>\$ 15,015</u>	<u>\$ 117,000</u>

<u>Fiduciary Fund Types</u> <u>Trust and Agency</u>	<u>Account Group</u> <u>General Long- Term Debt</u>	<u>Total</u> <u>(Memorandum Only)</u>
\$ 221,643	\$	\$ 382,919
495,398		495,398
		610,321
		48,322
		8,332
		160,585
<u> </u>	<u>38,000</u>	<u>38,000</u>
<u>\$ 717,041</u>	<u>\$ 38,000</u>	<u>\$ 1,743,877</u>
\$ 1,505	\$	\$ 6,752
		591,349
159,076		160,585
18,135		18,135
<u> </u>	<u>38,000</u>	<u>38,000</u>
<u>178,716</u>	<u>38,000</u>	<u>814,821</u>
257,816		257,816
		250,434
280,509		280,509
		15,015
<u> </u>	<u> </u>	<u>125,282</u>
<u>538,325</u>	<u> </u>	<u>929,056</u>
<u>\$ 717,041</u>	<u>\$ 38,000</u>	<u>\$ 1,743,877</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT B
TOWN OF DUBLIN, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended December 31, 1994

	Governmental Fund Types		
	General	Special Revenue	Capital Projects
<u>Revenues</u>			
Taxes	\$ 2,297,715	\$	\$
Licenses and Permits	147,452		
Intergovernmental	107,957		
Charges for Services	61,398		
Miscellaneous	4,578	5,459	
<u>Other Financing Sources</u>			
Operating Transfers In	10,548	1,261	
<u>Total Revenues and Other Financing Sources</u>	<u>2,629,648</u>	<u>6,720</u>	
<u>Expenditures</u>			
<u>Current</u>			
General Government	245,689	1	
Public Safety	136,345		
Highways and Streets	277,726		
Sanitation	51,701		
Health	4,310		
Welfare	2,262		
Culture and Recreation	43,141		
Conservation	619		
Debt Service	21,899		
Capital Outlay	37,100		
Intergovernmental	1,771,952		
<u>Other Financing Uses</u>			
Operating Transfers Out	74,261		
<u>Total Expenditures and Other Financing Uses</u>	<u>2,667,005</u>	<u>1</u>	
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	(37,357)	6,719	
<u>Fund Balances - January 1</u>	<u>296,073</u>	<u>8,296</u>	<u>117,000</u>
<u>Fund Balances - December 31</u>	<u>\$ 258,716</u>	<u>\$ 15,015</u>	<u>\$ 117,000</u>

<u>Fiduciary Fund Type Expendable Trust</u>	<u>Total (Memorandum Only)</u>
\$	\$ 2,297,715
	147,452
	107,957
	61,398
9,832	19,869
<u>73,000</u>	<u>84,809</u>
<u>82,832</u>	<u>2,719,200</u>
	245,690
	136,345
	277,726
	51,701
	4,310
	2,262
	43,141
	619
	21,899
	37,100
	1,771,952
<u>5,750</u>	<u>80,011</u>
<u>5,750</u>	<u>2,672,756</u>
77,082	46,444
<u>105,636</u>	<u>527,005</u>
<u>\$ 182,718</u>	<u>\$ 573,449</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT C
TOWN OF DUBLIN, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (GAAP Basis)
General and Special Revenue Funds
For the Fiscal Year Ended December 31, 1994

	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$ 2,293,382	\$ 2,297,715	\$ 4,333
Licenses and Permits	122,975	147,452	24,477
Intergovernmental	107,850	107,957	107
Charges for Services	49,040	61,398	12,358
Miscellaneous	4,500	4,578	78
<u>Other Financing Sources</u>			
Operating Transfers In	9,750	10,548	798
<u>Total Revenues and Other Financing Sources</u>	<u>2,587,497</u>	<u>2,629,648</u>	<u>42,151</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	244,502	245,689	(1,187)
Public Safety	141,656	136,345	5,311
Highways and Streets	286,308	277,726	8,582
Sanitation	60,121	51,701	8,420
Health	5,159	4,310	849
Welfare	11,000	2,262	8,738
Culture and Recreation	43,689	43,141	548
Conservation	619	619	
Debt Service	22,700	21,899	801
Capital Outlay	37,850	37,100	750
Intergovernmental	1,771,952	1,771,952	
<u>Other Financing Uses</u>			
Operating Transfers Out	74,261	74,261	
<u>Total Expenditures and Other Financing Uses</u>	<u>2,699,817</u>	<u>2,667,005</u>	<u>32,812</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	(112,320)	(37,357)	74,963
<u>Fund Balances - January 1</u>	<u>296,073</u>	<u>296,073</u>	
<u>Fund Balances - December 31</u>	<u>\$ 183,753</u>	<u>\$ 258,716</u>	<u>\$ 74,963</u>

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$ 2,293,382	\$ 2,297,715	\$ 4,333
			122,975	147,452	24,477
			107,850	107,957	107
			49,040	61,398	12,358
	5,459	5,459	4,500	10,037	5,537
	<u>1,261</u>	<u>1,261</u>	<u>9,750</u>	<u>11,809</u>	<u>2,059</u>
	<u>6,720</u>	<u>6,720</u>	<u>2,587,497</u>	<u>2,636,368</u>	<u>48,871</u>
	1	(1)	244,502	245,690	(1,188)
			141,656	136,345	5,311
			286,308	277,726	8,582
			60,121	51,701	8,420
			5,159	4,310	849
			11,000	2,262	8,738
			43,689	43,141	548
			619	619	
			22,700	21,899	801
			37,850	37,100	750
			1,771,952	1,771,952	
			<u>74,261</u>	<u>74,261</u>	
	<u>1</u>	<u>(1)</u>	<u>2,699,817</u>	<u>2,667,006</u>	<u>32,811</u>
	6,719	6,719	(112,320)	(30,638)	81,682
<u>8,296</u>	<u>8,296</u>		<u>304,369</u>	<u>304,369</u>	
<u>\$ 8,296</u>	<u>\$ 15,015</u>	<u>\$ 6,719</u>	<u>\$ 192,049</u>	<u>\$ 273,731</u>	<u>\$ 81,682</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT D
TOWN OF DUBLIN, NEW HAMPSHIRE
Combined Statement of Revenues, Expenses
and Changes in Fund Balances
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1994

	<u>Fiduciary Fund Type</u> <u>Nonexpendable Trust Funds</u>		Total (Memorandum Only)
	<u>Town</u>	<u>Library</u>	
<u>Operating Revenues</u>			
New Funds	\$ 1,400	\$ 5,850	\$ 7,250
Interest and Dividends	<u>15,551</u>	<u>1,270</u>	<u>16,821</u>
<u>Total Operating Revenues</u>	<u>16,951</u>	<u>7,120</u>	<u>24,071</u>
<u>Operating Expenses</u>			
<u>Trust Income Distributions</u>			
School Purposes	5,643		5,643
Church Purposes	1,302		1,302
Fire Company	94		94
Trust Management Fees	1,099		1,099
Library Purposes	<u> </u>	<u>2,551</u>	<u>2,551</u>
<u>Total Operating Expenses</u>	<u>8,138</u>	<u>2,551</u>	<u>10,689</u>
<u>Operating Income</u>	8,813	4,569	13,382
<u>Operating Transfers</u>			
Transfers Out	<u>(4,798)</u>	<u> </u>	<u>(4,798)</u>
<u>Net Income</u>	4,015	4,569	8,584
<u>Fund Balances - January 1</u>	<u>324,898</u>	<u>22,125</u>	<u>347,023</u>
<u>Fund Balances - December 31</u>	<u>\$ 328,913</u>	<u>\$ 26,694</u>	<u>\$ 355,607</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT E
TOWN OF DUBLIN, NEW HAMPSHIRE
Combined Statement of Cash Flows
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1994

	<u>Fiduciary Fund Type</u> <u>Nonexpendable Trust Funds</u>		Total (Memorandum Only)
	<u>Town</u>	<u>Library</u>	
<u>Cash Flows From Operating Activities</u>			
Interest and Dividends Received	\$ 15,551	\$ 1,270	\$ 16,821
New Funds Received	1,400	5,850	7,250
Trust Income Distributions	(8,264)	(2,551)	(10,815)
Operating Transfers Out - To Other Funds	<u>(5,885)</u>	<u> </u>	<u>(5,885)</u>
<u>Net Cash Provided (Used) by Operating Activities</u>	<u>2,802</u>	<u>4,569</u>	<u>7,371</u>
<u>Cash Flows From Investing Activities</u>			
Net Purchase of Investment Securities	<u>(6)</u>	<u> </u>	<u>(6)</u>
<u>Net Increase in Cash</u>	<u>2,796</u>	<u>4,569</u>	<u>7,365</u>
<u>Cash - January 1</u>	<u>48,668</u>	<u>18,818</u>	<u>67,486</u>
<u>Cash - December 31</u>	<u>\$ 51,464</u>	<u>\$ 23,387</u>	<u>\$ 74,851</u>
 <i>Reconciliation of Net Income to Net Cash Provided (Used) by Operating Activities</i>			
<u>Net Income</u>	<u>\$ 4,015</u>	<u>\$ 4,569</u>	<u>\$ 8,584</u>
<u>Adjustments to Reconcile Net Income to Net Cash Provided (Used) by Operating Activities</u>			
Increase (Decrease) in Accounts Payable	(1,087)		(1,087)
Increase (Decrease) in Due To Other Funds	<u>(126)</u>	<u> </u>	<u>(126)</u>
<u>Total Adjustments</u>	<u>(1,213)</u>	<u> </u>	<u>(1,213)</u>
<u>Net Cash Provided (Used) by Operating Activities</u>	<u>\$ 2,802</u>	<u>\$ 4,569</u>	<u>\$ 7,371</u>

The notes to financial statements are an integral part of this statement.

TOWN OF DUBLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Town of Dublin, New Hampshire, is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the Town of Dublin (primary government), and its component units. Component units are organizations for which the primary government is financially accountable or for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

B. Basis of Presentation - Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

Governmental Fund Types

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities are accounted for through governmental funds. The following are the Town's Governmental Fund Types:

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The following funds are included in this fund type:

- Special Police Donations
- Conservation Commission
- Archives
- Recycling Center

Capital Projects Funds - Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities are accounted for in Capital Projects Funds. Such

TOWN OF DUBLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants. The Upper Jaffrey Road Reconstruction Fund is included in this fund type.

Fiduciary Fund Types

Fiduciary Fund Types - These funds account for assets held by the Town as a trustee or agent for individuals, private organizations, and other units of government.

The following funds are included in this fund type:

Nonexpendable Trust Funds

Town Trusts

Library Trusts

Expendable Trust Funds

Capital Reserve

Agency Fund

Developers' Performance Bond

Account Groups

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations. The Town uses the following account groups:

General Fixed Assets Account Group - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

General Long-Term Debt Account Group - This account group is established to account for all long-term debt of the Town.

Total Columns (Memorandum Only) on Combined Statements

Amounts in the "Total (Memorandum Only)" columns in the combined financial statement line items of the fund types and account groups are presented for analytical purposes only. The summation includes fund types and account groups that use different bases of accounting, includes interfund transactions that have not been eliminated and the caption "amounts to be provided", which is not an asset in the usual sense. Consequently, amounts shown in the "Total (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

C. Measurement Focus/Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All Nonexpendable Trust Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet.

The accounts of the Governmental, Expendable Trust, and Agency Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are taxes, intergovernmental revenues, charges for services and interest revenue. Licenses and permits and most other local source revenues are not susceptible to accrual, because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt are recorded as fund liabilities when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

D. Budgetary Accounting

General Budget Policies

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General Fund. Project-length financial plans are adopted for all Capital Project Funds. Except as reconciled below, budgets are adopted on a basis consistent with generally accepted accounting principles.

Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In 1994, \$123,000 of the beginning General Fund fund balance was applied for this purpose.

TOWN OF DUBLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

Reconciliation of Town Budget to GAAP Basis of Accounting

The Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis) present comparisons of the legally adopted budget as adjusted to present the budget on the GAAP basis with actual data on a GAAP basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles ("GAAP"), reconciliations of the excesses (deficiencies) of revenue and other sources of financial resources over (under) expenditures and other uses of financial resources for the year ended December 31, 1994 were required as follows:

	<u>General Fund</u>
<u>Appropriations</u>	
<u>Budgetary Basis -</u>	
<u>Legally Adopted Budget</u>	
Municipal	\$ 938,545
School	1,510,350
County	<u>261,602</u>
<u>Total Appropriations</u>	<u>2,710,497</u>
Adjustments to Restate Budget to GAAP Basis	
Carryover Appropriations	
Reserve for Encumbrances	
Beginning of period	\$ 72,754
End of period	<u>(83,434)</u>
<u>Total Adjustments</u>	<u>(10,680)</u>
<u>Total Appropriations - GAAP Basis</u>	<u>\$ 2,699,817</u>

E. Assets, Liabilities and Fund Equity

Cash and Investments

The Town Treasurer is required by State statute to have custody of all monies belonging to the Town and shall pay out the same only upon orders of the selectmen. The Town Treasurer shall deposit all such monies in solvent banks in the state or in participation units in the public deposit investment pool

TOWN OF DUBLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

established pursuant to RSA 383:22. Funds may be deposited in banks outside the state if such banks pledge and deliver to the state treasurer as collateral security for such deposits in value at least equal to the amount of the deposit in each case.

Whenever the Town Treasurer has an excess of funds which are not immediately needed for the purpose of expenditure, State statutes require the Treasurer, with the approval of the selectmen, to invest the same in obligations of the United States government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within this state or the Commonwealth of Massachusetts. Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

For financial reporting purposes, cash and equivalents include amounts in demand deposits and money market funds, as well as certificates of deposit and short-term investments with original maturities of 90 days or less.

The Town is authorized by State statute to invest Trust Funds, except Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept in a separate account and not intermingled with other funds. Capital Reserve Funds shall be invested only by deposit in some savings bank or in the savings department of a national bank or trust company, or in the share of a cooperative bank, building and loan association, or federal savings and loan association, in this state, or in bonds, notes or other obligations of the United States government, or in bonds or notes of this state, or in participation units in the public deposit investment pool established pursuant to RSA 383:22.

Investments are stated at cost or, in the case of donated investments, at the market value of the date of bequest or receipt.

Receivables

Revenues for the most part are recorded when received, except for the following item for which receivables have been recorded:

Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. However, any taxes outstanding for a period greater than two years have been reserved. Also, an additional amount has been reserved to allow for future abatements of the current tax levy. The reserve at December 31, 1994, totals \$20,000.

TOWN OF DUBLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

The National Council on Governmental Accounting (NCGA), Interpretation 3, *Revenue Recognition - Property Taxes*, requires that if property taxes are not collected within 60 days after year end, the revenue is not considered an "available spendable resource" and should be deferred. An exception to the general "available 60 day" rule is allowed in unusual circumstances. The Town has concluded that the circumstances relating to the responsibility for, and payment of, the School Tax Assessment, along with the timing of the issuance of the tax warrant, which is late in the budget year, justifies a period greater than 60 days. Since this practice of recording the property tax revenue when levied is widely recognized as being generally accepted as the prevalent practice in New Hampshire, the Town believes that such practice is a knowledgeable application of the NCGA Interpretation 3 exception, and therefore Level 4 GAAP compliance may be reached.

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

Interfund Receivables and Payables

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

Inventories

Inventory in the General Fund consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

Long-Term Liabilities

General Obligation Debt - General obligation bonds, notes, capital leases, and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmaturing obligations of the Town are accounted for in the General Long-Term Debt Group of Accounts.

Compensated Absences - Employees are entitled to certain compensated absences based on their length of employment. Compensated absences do not vest or accumulate and are recorded as expenditures when they are paid.

TOWN OF DUBLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

Fund Equity

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriable for expenditures, is shown as reserved. The following reserves were used by the Town during the year:

Reserved for Endowments - represents the principal balance of Nonexpendable Trust Funds which must be held for investment purposes only.

Reserved for Encumbrances - is used to account for open purchase orders, contracts and other commitments at year end for which goods and services have not been received.

Reserved for Special Purposes - is used to account for the unencumbered balance of restricted funds. These include the Town's Expendable Trust Funds, and the income portion of the Town's Nonexpendable Trust Funds.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Deficit Fund Balance

Project Deficit

There is a deficit of \$50,000 in the Capital Projects (Upper Jaffrey Road Reconstruction) Fund at December 31, 1994. This deficit arises because of the application of generally accepted accounting principles to the financial reporting for this fund. Bonds or notes authorized to finance the project are not recognized on the financial statements until issued.

NOTE 3 - ASSETS

A. Cash and Equivalents

At year end, the Town's cash deposits categorized according to risk assumed were as follows:

Category 1 Includes deposits that are insured (Federal Depository Insurance).

Category 2 Includes deposits that are uninsured, but are collateralized by securities held by the pledging financial institution, its trust department or agent in the Town's name.

Category 3 Includes deposits that are uninsured and uncollateralized.

TOWN OF DUBLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

	Category			Total	
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Bank Balance</u>	<u>Carrying Value</u>
<u>Cash</u>					
Bank Deposits	<u>\$ 104,741</u>	<u>\$-0-</u>	<u>\$-0-</u>	<u>\$ 104,741</u>	<u>\$ 61,450</u>
<u>Cash Equivalents</u>					
Master Notes and					
Money Market Funds				\$ 177,400	\$ 177,400
Repurchase Agreements				<u>144,069</u>	<u>144,069</u>
<u>Total Cash Equivalents</u>				<u>321,469</u>	<u>321,469</u>
<u>Total Cash and Cash Equivalents</u>				<u>\$ 426,210</u>	<u>\$ 382,919</u>

Repurchase Agreements

Included in the Town's cash equivalents at December 31, 1994, were short-term investments in repurchase agreements issued by a local banking institution. Under these agreements, the Town will be repaid principal plus interest on a specified date which is subsequent to year end. The agreement is guaranteed/collateralized with securities held by the banking institution which exceed the amount of the agreement. To the extent that the banking institution may default on its commitment to these obligations, the Town is at risk of economic loss. Management considers this exposure to be minimal.

B. Investments

Investments made by the Town are summarized below. The investments that are represented by specific identifiable investment securities are classified as to credit risk into three categories as follows:

- Category 1* Includes investments that are insured or registered, for which the securities are held by the Town or its agent in the Town's name.
- Category 2* Includes uninsured and unregistered investments, for which the securities are held by the Town, broker, counter party's trust department or agent in the Town's name.
- Category 3* Includes uninsured and unregistered investments, for which the securities are held by the broker, counter party, counter party's trust department, or agent, but not in the Town's name.

Most of the Town's investments are under the management of New London Trust, who is the Town's agent for these funds. These investments are designated as Category 3 because they are held by an agent of the bank but not in the Town's name.

TOWN OF DUBLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

	Category			Carrying	Market
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Amount</u>	<u>Value</u>
Corporate Bonds	\$	\$	\$ 94,571	\$ 94,571	\$ 93,710
Common Stocks	<u>3,307</u>	<u>—</u>	<u>186,459</u>	<u>189,766</u>	<u>240,559</u>
	<u>\$ 3,307</u>	<u>\$-0-</u>	<u>\$ 281,030</u>	\$ 284,337	\$ 334,269
Mutual Funds				<u>211,061</u>	<u>190,670</u>
<u>Total Investments</u>				<u>\$ 495,398</u>	<u>\$ 524,939</u>

C. Property Taxes

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around June 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than 30 days.

The June 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

In connection with the setting of the tax rate, Town Officials, with the approval of the New Hampshire Department of Revenue Administration establish and raise through taxation an amount for abatements and refunds of property and resident taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the Contoocook Valley School District and Cheshire County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

The tax rate for the year ended December 31, 1994, was as follows:

Municipal Portion	\$ 3.83
School Tax Assessment	12.25
County Tax Assessment	<u>2.14</u>
<u>Total</u>	<u>\$18.22</u>

TOWN OF DUBLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

As prescribed by law, within 18 months of the date assessed, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

During the current fiscal year, the Tax Collector on April 27, placed a lien for all uncollected 1993 property taxes.

Taxes receivable at December 31, 1994, are as follows:

<u>Property Taxes</u>	
Levy of 1994	\$ 348,629
<u>Unredeemed Taxes (under tax lien)</u>	
Levy of 1993	224,807
Levy of 1992	42,311
Levy of 1991	884
Prior Levies	688
Resident Taxes	10,640
Yield Taxes	2,362
Less: Reserve for estimated uncollectible taxes	<u>(20,000)</u>
<u>Total Taxes Receivable</u>	<u>\$ 610,321</u>

D. Accounts Receivable

Accounts receivable as of December 31, 1994, are as follows:

<u>General Fund</u>	
Workers' Compensation	\$ 21,322
Donations - Dublin Fire Company	<u>27,000</u>
<u>Total Accounts Receivable</u>	<u>\$ 48,322</u>

E. Intergovernmental Receivable

Receivables due from other governments at December 31, 1994 include:

<u>General Fund</u>	
State of New Hampshire - Shared Revenue	<u>\$ 8,332</u>

TOWN OF DUBLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

F. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at December 31, 1994 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 43,476	\$ 1,509
<u>Special Revenue Fund</u>		
Archives	109	
<u>Capital Projects Fund</u>		
Upper Jaffrey Road Reconstruction	117,000	
<u>Trust Funds</u>		
Expendable - Capital Reserve		157,000
Nonexpendable - Town	<u> </u>	<u>2,076</u>
<u>Totals</u>	<u>\$ 160,585</u>	<u>\$ 160,585</u>

G. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, or acts of God. During 1994, the Town was a member of the New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. and the compensation funds of the New Hampshire Workers' Compensation Fund. These entities are considered public entity risk pools, currently operating as a common risk management and insurance program for member towns and cities.

The New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. is a Trust organized to provide certain property and liability insurance coverages to member towns, cities and other qualified political subdivisions of New Hampshire. As a member of the NHMA Property-Liability Insurance Trust, Inc., the Town shares in contributing to the cost of, and receiving benefits from, a self-insured pooled risk management program. The membership and coverage run from July 1st to July 1st.

The Trust Agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Trust foresees no likelihood of an additional assessment in any of the past years.

Compensation Funds of New Hampshire - Workers' Compensation Fund is a Trust organized to provide workers' compensation and employer's liability self-insurance to member towns, cities, school districts, and other qualified political subdivisions of New Hampshire. As a member of Compensation Funds of New Hampshire - Workers' Compensation Fund, the Town of Dublin shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. The membership and coverage runs from January 1 to January 1. The coverage is for the statutorily required workers'

TOWN OF DUBLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

compensation benefits and employer's liability coverage up to \$1,000,000. The program includes a Loss Fund from which is paid up to \$375,000 for each and every covered claim.

The Trust maintains on behalf of its members the following insurance policies shared by the membership for the year ended December 31, 1994:

Aggregate reinsurance to cover total claims should they exceed the Loss Fund established by the Trust (coverage to \$5,000,000).

The Trust Agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Trust foresees no likelihood of any additional assessments in any of the past years.

The Town continues to carry commercial insurance for all other risks of loss, including employee and public official fidelity bonds, health and accident insurance.

NOTE 4 - LIABILITIES

A. Intergovernmental Payable

Payables due other governments at December 31, 1994 include:

General Fund

Contoocook Valley School

District - Balance of Assessment

\$ 591,349

B. Defined Benefit Pension Plan

Plan Description and Provisions

Some Town employees participate in the State of New Hampshire Retirement System (the System), a multiple-employer cost-sharing public employee retirement system (PERS). The payroll for employees covered by the System for the year ended December 31, 1994, was \$94,607; the Town's total payroll was \$310,770.

All full-time employees are eligible to participate in the System. The System is divided into two employee groups; Group I - teachers and all other employees except firefighters and police officers, and Group II - firefighters and police officers.

Group I Employees who retire at age 60 are entitled to retirement benefits equal to 1.667%, or 1.515% for retirement at age 65, of the average of their three highest-paid years of compensation, multiplied by their years of creditable service. Earlier retirement allowances at reduced rates are available after age 45 with 10 years of service. Benefits fully vest upon reaching 10 years of service or attaining age 60.

TOWN OF DUBLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

Group II Employees who are age 60 or who are at least age 45 with at least 20 years of creditable service, are entitled to retirement benefits equal to 2.5% of the average of their three highest-paid years of service, multiplied by their years of service, not to exceed 40. The vesting requirements are the same as Group I.

The System also provides death and disability benefits, and cost-of-living increases have been periodically granted to retirees by the State Legislature.

Description of Funding Policy

The System is financed by contributions from both the employees and the Town. By State statute, Group I employees are required to contribute 5% of earnable compensation. Group II employees are required to contribute 9.3% of gross earnings. The Town must contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for the year ended December 31, 1994, was as follows:

Town's Portion	\$ 3,264
Employees' Portion	<u>8,798</u>
Total	<u>\$ 12,062</u>

The amount shown as "pension benefit obligation" in the System's financial statements is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at June 30, 1994, for the System as a whole, determined through an actuarial valuation performed as of June 30, 1993, was \$1,954,158,402. The System's net assets available for benefits on June 30, 1994, (valued at market) were \$1,897,588,132. The System holds none of the Town's securities.

Trend Information

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is available for only eight years and is presented in the System's June 30, 1994 annual financial report (the latest year available).

TOWN OF DUBLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

C. Long-Term Debt

The following is a summary of the Town's general long-term debt transactions for the fiscal year ended December 31, 1994:

	<u>General Obligation Debt Payable</u>
<i>General Long-Term Debt Account Group</i>	
Balance, Beginning of Year	\$ 47,500
Retired	<u>(9,500)</u>
Balance, End of Year	<u>\$ 38,000</u>

Long-term debt payable at December 31, 1994, is comprised of the following individual issue:

<u>Description of Issue</u>	<u>Original Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate %</u>	<u>Outstanding at 12/31/94</u>
<u>General Long-Term Debt Account Group</u>					
<u>General Obligation Debt Payable</u>					
Post Office Note	\$95,000	1988	1998	7.75	<u>\$ 38,000</u>

Annual Requirements To Amortize General Obligation Debt

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1994, including interest payments, are as follows:

<u>Fiscal Year Ending December 31,</u>	<u>General Obligation Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1995	\$ 9,500	\$ 2,945	\$ 12,445
1996	9,500	2,209	11,709
1997	9,500	1,473	10,973
1998	<u>9,500</u>	<u>736</u>	<u>10,236</u>
<u>Totals</u>	<u>\$ 38,000</u>	<u>\$ 7,363</u>	<u>\$ 45,363</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

TOWN OF DUBLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

Bonds or Notes Authorized - Unissued

Bonds and notes authorized and unissued as of December 31, 1994 were as follows:

<u>Per Town Meeting Vote of</u>	<u>Purpose</u>	<u>Unissued Amount</u>
March 13, 1993	Upper Jaffrey Road Reconstruction	<u>\$50,000</u>

NOTE 5 - FUND EQUITY

A. Reservations of Fund Balances

Reserve for Encumbrances

Funds encumbered at year end were as follows:

General Fund	\$ 83,434
<u>Capital Projects Fund</u>	
Upper Jaffrey Road Reconstruction	<u>167,000</u>
<u>Total Reserve for Encumbrances</u>	<u>\$ 250,434</u>

Reserved for Special Purposes

In the Trust Funds, the reserve for special purposes represents the unspent balance of the Town's Trust Funds which may be spent for the purposes specified as follows:

<u>Nonexpendable Trust Funds (Income Balances)</u>		
Public School Funds	\$ 10,448	
Public Assistance	<u>87,343</u>	
<u>Total Nonexpendable Trust Funds</u>		\$ 97,791
<u>Capital Reserve Funds</u>		
Fire Equipment	\$ 50,382	
Police Cruiser	12,319	
Heavy Highway Equipment	52,702	
Road Construction	39,621	
Property Revaluation	3,230	
Town Building Maintenance	3,631	
Library Addition and Furniture	<u>20,833</u>	
<u>Total Capital Reserve Funds</u>		<u>182,718</u>
<u>Total</u>		<u>\$ 280,509</u>

TOWN OF DUBLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

Reserved for Endowments

The reserved for endowments at December 31, 1994 represents the principal amount of all Nonexpendable Trust Funds which is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The principal balances of the Town's Nonexpendable Trust Funds at December 31, 1994 are detailed as follows:

<u>Purpose</u>	<u>Principal</u>
Public Assistance	\$ 71,363
Church Funds	26,706
Fire Company	1,923
Public School	55,852
Cemetery	75,278
Library	<u>26,694</u>
<u>Total</u>	<u>\$ 257,816</u>

B. Unreserved Fund Balances

Designated for Special Purposes

The \$15,015 designated for special purposes represents Special Revenue Fund balances which management intends to use in the subsequent years, as follows:

<u>Special Revenue Funds</u>	
Special Police Donations	\$ 431
Conservation Commission	9,371
Archives	109
Recycling Center	<u>5,104</u>
<u>Total</u>	<u>\$ 15,015</u>

NOTE 6 - SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

Litigation

There are various claims and suits pending against the Town which arise in the normal course of the Town's activities. In the opinion of management, it is unknown whether the ultimate disposition of these various claims and suits will have a material effect on the financial position of the Town.

SCHEDULE A-1
TOWN OF DUBLIN, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1994

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Taxes</u>			
Property	\$ 2,190,062	\$ 2,188,743	\$ (1,319)
Land Use Change	1,000		(1,000)
Resident	10,520	10,140	(380)
Yield	10,600	14,964	4,364
Payment in Lieu of Taxes	6,200	6,485	285
Interest and Penalties on Taxes	<u>75,000</u>	<u>77,383</u>	<u>2,383</u>
Total Taxes	<u>2,293,382</u>	<u>2,297,715</u>	<u>4,333</u>
 <u>Licenses and Permits</u>			
Business Licenses, Permits and Fees	75	75	
Motor Vehicle Permit Fees	120,000	142,945	22,945
Building Permits	900	1,810	910
Other Licenses, Permits and Fees	<u>2,000</u>	<u>2,622</u>	<u>622</u>
Total Licenses and Permits	<u>122,975</u>	<u>147,452</u>	<u>24,477</u>
 <u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	19,852	19,852	
Business Profits Tax	36,449	36,449	
Highway Block Grant	48,970	48,970	
State and Federal Forest			
Land Reimbursement	92	299	207
Flood Control Reimbursement	2,387	2,387	
Other Reimbursements	<u>100</u>		<u>(100)</u>
Total Intergovernmental Revenues	<u>107,850</u>	<u>107,957</u>	<u>107</u>
 <u>Charges For Services</u>			
Income From Departments	30,000	42,498	12,498
Other	<u>19,040</u>	<u>18,900</u>	<u>(140)</u>
Total Charges For Services	<u>49,040</u>	<u>61,398</u>	<u>12,358</u>

SCHEDULE A-1 (Continued)
TOWN OF DUBLIN, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1994

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Miscellaneous Revenues</u>			
Sale of Municipal Property	1,500		(1,500)
Interest on Investments	<u>3,000</u>	<u>4,578</u>	<u>1,578</u>
Total Miscellaneous Revenues	<u>4,500</u>	<u>4,578</u>	<u>78</u>
<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
<u>Interfund Transfers</u>			
Capital Reserve Funds	5,750	5,750	
Trust Funds	<u>4,000</u>	<u>4,798</u>	<u>798</u>
Total Other Financing Sources	<u>9,750</u>	<u>10,548</u>	<u>798</u>
<u>Total Revenues and Other Financing Sources</u>	2,587,497	<u>\$ 2,629,648</u>	<u>\$ 42,151</u>
<u>Unreserved Fund Balance</u>			
<u>Used To Reduce Tax Rate</u>	<u>123,000</u>		
<u>Total Revenues, Other Financing Sources and Use of Fund Balance</u>	<u>\$ 2,710,497</u>		

The notes to financial statements are an integral part of this statement.

SCHEDULE A-2
TOWN OF DUBLIN, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1994

	Encumbered From 1993	Appropriations 1994
<u>Current</u>		
<u>General Government</u>		
Executive	\$	\$ 76,591
Election, Registration, and Vital Statistics		1,925
Revaluation of Property		2,000
Legal Expenses		13,000
Employee Benefits		21,112
Planning and Zoning		13,255
General Government Buildings		11,150
Cemeteries		9,425
Insurance		94,561
Advertising and Regional Associations		1,483
Total General Government		<u>244,502</u>
<u>Public Safety</u>		
Police Department		106,484
Ambulance		9,897
Fire Department		25,150
Emergency Management		125
Total Public Safety		<u>141,656</u>
<u>Highways and Streets</u>		
Highways and Streets		226,587
Bridges		48,971
Street Lighting		10,750
Total Highways and Streets		<u>286,308</u>
<u>Sanitation</u>		
Solid Waste Collection		<u>60,121</u>
<u>Health</u>		
Pest Control		1,536
Health Agencies and Hospitals		2,733
Hepatitis B Shots	890	
Total Health	<u>890</u>	<u>4,269</u>
<u>Welfare</u>		
Direct Assistance		10,000
Welfare Agencies		1,000
Total Welfare		<u>11,000</u>

Expenditures Net of Refunds	Encumbered To 1995	(Over) Under Budget
\$ 68,831	\$	\$ 7,760
2,053		(128)
3,262		(1,262)
25,891		(12,891)
20,612		500
11,744		1,511
10,183		967
9,932		(507)
91,698		2,863
<u>1,483</u>	<u> </u>	<u> </u>
<u>245,689</u>	<u> </u>	<u>(1,187)</u>
106,474		10
9,809		88
19,937		5,213
<u>125</u>	<u> </u>	<u> </u>
<u>136,345</u>	<u> </u>	<u>5,311</u>
215,860		10,727
48,971		
<u>12,895</u>	<u> </u>	<u>(2,145)</u>
<u>277,726</u>	<u> </u>	<u>8,582</u>
51,701		8,420
1,366		170
2,944		(211)
<u>4,310</u>	<u> </u>	<u>890</u>
		<u>849</u>
1,262		8,738
<u>1,000</u>	<u> </u>	<u> </u>
<u>2,262</u>	<u> </u>	<u>8,738</u>

SCHEDULE A-2 (Continued)
TOWN OF DUBLIN, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1994

	<u>Encumbered From 1993</u>	<u>Appropriations 1994</u>
<u>Culture and Recreation</u>		
Parks and Recreation		14,667
Library		28,192
Patriotic Purposes	<u>80</u>	<u>750</u>
Total Culture and Recreation	<u>80</u>	<u>43,609</u>
<u>Conservation</u>		<u>619</u>
<u>Debt Service</u>		
Principal of Long-Term Debt		9,500
Interest Expense - Long-Term Debt		5,200
Interest Expense - Tax Anticipation Notes		<u>8,000</u>
Total Debt Service		<u>22,700</u>
<u>Capital Outlay</u>		
Library Addition Study	2,620	
Library Drainage	99	
Rescue Truck	67,000	14,300
Post Office Walk	55	
Tree Planting	2,010	
Cemetery Enlargement		2,000
Computer Equipment		13,200
Sand Spreaders		10,000
Paint Dublin Fire Station		4,250
Paint Post Office Building		<u>5,750</u>
Total Capital Outlay	<u>71,784</u>	<u>49,500</u>
<u>Intergovernmental</u>		
School District Assessment		1,510,350
County Tax Assessment		<u>261,602</u>
Total Intergovernmental		<u>1,771,952</u>
<u>OTHER FINANCING USES</u>		
<u>Operating Transfers Out</u>		
<u>Interfund Transfers</u>		
Special Revenue Funds		1,261
Capital Reserve Funds		<u>73,000</u>
Total Operating Transfers Out		<u>74,261</u>
<u>Total Appropriations</u>		
<u>Expenditures and Encumbrances</u>	<u>\$ 72,754</u>	<u>\$ 2,710,497</u>

<u>Expenditures Net of Refunds</u>	<u>Encumbered To 1995</u>	<u>(Over) Under Budget</u>
14,412		255
27,923		269
<u>806</u>	<u> </u>	<u>24</u>
<u>43,141</u>	<u> </u>	<u>548</u>
<u>619</u>	<u> </u>	<u> </u>
9,500		
3,732		1,468
<u>8,667</u>	<u> </u>	<u>(667)</u>
<u>21,899</u>	<u> </u>	<u>801</u>
1,000	1,620	
	99	
	81,300	
	55	
1,765		245
2,695		(695)
12,840	360	
8,800		1,200
4,250		
<u>5,750</u>	<u> </u>	<u> </u>
<u>37,100</u>	<u>83,434</u>	<u>750</u>
1,510,350		
<u>261,602</u>	<u> </u>	<u> </u>
<u>1,771,952</u>	<u> </u>	<u> </u>
1,261		
<u>73,000</u>	<u> </u>	<u> </u>
<u>74,261</u>	<u> </u>	<u> </u>
<u>\$ 2,667,005</u>	<u>\$ 83,434</u>	<u>\$ 32,812</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE A-3
TOWN OF DUBLIN, NEW HAMPSHIRE
General Fund
*Statement of Changes in Unreserved - Undesignated Fund Balance
For the Fiscal Year Ended December 31, 1994*

<u>Unreserved - Undesignated</u>		
<u>Fund Balance - January 1</u>	\$ 223,319	
<u>Deduction</u>		
Unreserved Fund Balance Used		
To Reduce 1994 Tax Rate	<u>(123,000)</u>	\$ 100,319
<u>Addition</u>		
<u>1994 Budget Summary</u>		
Revenue Surplus (Schedule A-1)	\$ 42,151	
Unexpended Balance		
of Appropriations (Schedule A-2)	<u>32,812</u>	<u>74,963</u>
1994 Budget Surplus		
<u>Unreserved - Undesignated</u>		
<u>Fund Balance - December 31</u>		<u>\$ 175,282</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE B-1
TOWN OF DUBLIN, NEW HAMPSHIRE
Special Revenue Funds
Combining Balance Sheet
December 31, 1994

<u>ASSETS</u>	Special Police <u>Donations</u>	Conservation <u>Commission</u>	<u>Archives</u>
Cash and Equivalents	\$ 431	\$ 9,371	\$
Interfund Receivable	<u> </u>	<u> </u>	<u>109</u>
 TOTAL ASSETS	 <u>\$ 431</u>	 <u>\$ 9,371</u>	 <u>\$ 109</u>
 <u>EQUITY</u>			
<u>Fund Balances</u>			
<u>Unreserved</u>			
Designated For Special Purposes	<u>\$ 431</u>	<u>\$ 9,371</u>	<u>\$ 109</u>

<u>Recycling Center</u>	<u>Total</u>
\$ 5,104 <u> </u>	\$ 14,906 <u>109</u>
<u>\$ 5,104</u>	<u>\$ 15,015</u>
<u>\$ 5,104</u>	<u>\$ 15,015</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE B-2
TOWN OF DUBLIN, NEW HAMPSHIRE
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 1994

	<u>Special Police Donations</u>	<u>Conservation Commission</u>	<u>Archives</u>
<u>Revenues</u>			
Miscellaneous	\$ 158	\$ 197	\$
<u>Other Financing Sources</u>			
Operating Transfers In	—	1,261	—
<u>Total Revenues and Other Financing Sources</u>	158	1,458	
<u>Expenditures</u>			
<u>Current</u>			
General Government	1	—	—
<u>Excess of Revenues and Other Financing Sources Over Expenditures</u>	157	1,458	
<u>Fund Balances - January 1</u>	274	7,913	109
<u>Fund Balances - December 31</u>	<u>\$ 431</u>	<u>\$ 9,371</u>	<u>\$109</u>

<u>Recycling Center</u>	<u>Total</u>
\$5,104	\$ 5,459
<u> </u>	<u>1,261</u>
5,104	6,720
<u> </u>	<u>1</u>
5,104	6,719
<u> </u>	<u>8,296</u>
<u>\$5,104</u>	<u>\$ 15,015</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE C-1
TOWN OF DUBLIN, NEW HAMPSHIRE
Trust and Agency Funds
Combining Balance Sheet
December 31, 1994

	Trust Funds		
	Expendable	Nonexpendable	
	Capital Reserve	Town	Library
<u>ASSETS</u>			
Cash and Equivalents	\$ 128,657	\$ 51,464	\$ 23,387
Investments	<u>211,061</u>	<u>281,030</u>	<u>3,307</u>
 TOTAL ASSETS	 <u>\$ 339,718</u>	 <u>\$ 332,494</u>	 <u>\$ 26,694</u>
 <u>LIABILITIES AND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	\$	\$ 1,505	\$
Interfund Payable	157,000	2,076	
Escrow and Performance Deposits			
Total Liabilities	<u>157,000</u>	<u>3,581</u>	
 <u>Equity</u>			
<u>Fund Balances</u>			
Reserved For Endowments		231,122	26,694
Reserved For Special Purposes	<u>182,718</u>	<u>97,791</u>	
Total Equity	<u>182,718</u>	<u>328,913</u>	<u>26,694</u>
 TOTAL LIABILITIES AND EQUITY	 <u>\$ 339,718</u>	 <u>\$ 332,494</u>	 <u>\$ 26,694</u>

<u>Agency Funds</u>	<u>Total</u>
\$ 18,135	\$ 221,643
<u> </u>	<u>495,398</u>
<u>\$ 18,135</u>	<u>\$ 717,041</u>
\$	\$ 1,505
	159,076
<u>18,135</u>	<u>18,135</u>
<u>18,135</u>	<u>178,716</u>
<u> </u>	257,816
<u> </u>	<u>280,509</u>
	<u>538,325</u>
<u>\$ 18,135</u>	<u>\$ 717,041</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE C-2
TOWN OF DUBLIN, NEW HAMPSHIRE
Agency Fund
Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended December 31, 1994

Developers' <u>Performance Bond Fund</u>	Balance January 1, <u>1994</u>	<u>Additions</u>	<u>Deductions</u>	Balance December 31 <u>1994</u>
<u>ASSETS</u>				
Cash and Equivalents	<u>\$ 17,624</u>	<u>\$ 511</u>	<u>\$ -0-</u>	<u>\$ 18,135</u>
<u>LIABILITIES</u>				
Escrow and Performance Deposits	<u>\$ 17,624</u>	<u>\$ 511</u>	<u>\$ -0-</u>	<u>\$ 18,135</u>

The notes to financial statements are an integral part of this statement.

RECYCLING CENTER FUND 1995 BALANCE SHEET
DECEMBER 31, 1994

ASSETS

CURRENT ASSETS:

GB CHECKING	\$	5,104.27			

TOTAL CURRENT ASSETS	\$		5,104.27		

TOTAL ASSETS				\$	5,104.27
					=====

LIABILITIES AND EQUITY

FUND BALANCE:

UNDESIGNATED FUND BALANCE	\$	5,104.27			

TOTAL FUND BALANCE	\$		5,104.27		

TOTAL LIABILITIES AND EQUITY				\$	5,104.27
					=====

RECYCLING CENTER FUND 1995
TRIAL BALANCE AS OF 01/31/95

ACCOUNT	DESCRIPTION	DEBIT	CREDIT
-----	-----	-----	-----
1010-42	GB CHECKING	5,104.27	
2530-99	UNDESIGNATED FUND BALANCE		5,104.27
		-----	-----
	TOTAL:	5,104.27	5,104.27
		=====	=====

Respectfully submitted,

Lewis I. Hansen

Lewis I. Hansen
Treasurer

DUBLIN CONSERVATION COMM. 1994
DUBLIN CONSERVATION COMMISSION BALANCE SHEET
DECEMBER 31, 1994

ASSETS

CURRENT ASSETS:

PSB CHECKING 143014970	\$	9,370.51			

TOTAL CURRENT ASSETS	\$		9,370.51		

TOTAL ASSETS				\$	9,370.51
					=====

LIABILITIES AND EQUITY

FUND BALANCE:

UNDESIGNATED FUND BALANCE	\$	7,849.11			
NET INCOME (LOSS)		1,521.40			

TOTAL FUND BALANCE	\$		9,370.51		

TOTAL LIABILITIES AND EQUITY				\$	9,370.51
					=====

DUBLIN CONSERVATION COMM. 1994
TRIAL BALANCE AS OF 12/31/94

ACCOUNT	DESCRIPTION	DEBIT	CREDIT
-----	-----	-----	-----
1010-41	PSB CHECKING 143014970	9,370.51	
2530-99	UNDESIGNATED FUND BALANCE		7,849.11
3000-00	REVENUE		1,343.06
3502-31	INT. EARNED PSB CHECKING		178.34
		-----	-----
	TOTAL:	9,370.51	9,370.51
		=====	=====

Respectfully submitted,

Lewis I. Hansen

Lewis I. Hansen
Treasurer

TRIAL BALANCE AS OF 12/31/94

ACCOUNT	DESCRIPTION	DEBIT	CREDIT
1010-41	PSB GEN. FUND CHECK.0110037588	831.12	
1010-42	GB GEN. FUND CHECK. 9682254		1,273.84
1010-61	GB ARCHIVES FUND 102002430	2,742.70	
1030-32	GB GEN. FUND REPO. 205005903	144,069.47	
2080-30	A/P ARCHIVES BUILDING FUND		108.78
2530-99	UNDESIGNATED FUND BALANCE		240,196.17
3110-10	PROPERTY TAX CURRENT YEAR		1,853,295.04
3110-20	PROPERTY TAX PREVIOUS YEARS		336,104.85
3110-30	PROPERTY TAX PREPAYMENTS		146.17
3110-40	PROPERTY TAX OVERPAYMENTS		7,813.83
3110-50	PROPERTY TAX REDEMPTIONS		240,868.92
3110-60	PROPERTY TAX LIEN PAYMENT	270,363.43	
3120-10	LAND USE CHANGE TAX		525.00
3180-10	RESIDENT TAX CURRENT YEAR		9,520.00
3180-20	RESIDENT TAX PREVIOUS YEARS		70.00
3185-10	YIELD TAXES		12,611.49
3186-10	PAYMENTS IN LIEU OF TAXES		6,484.50
3190-10	INT. & COSTS ON DELINQUENT TAX		77,379.37
3190-20	PENALTIES ON LATE RESIDENT TAX		4.00
3220-30	MOTOR VEHICLE REGISTRATION FEE		142,945.00
3230-10	BUILDING PERMITS		1,810.20
3290-00	PERMITS AND LICENSES		75.00
3290-10	DOG LICENSES		1,229.00
3290-20	DOG LICENSE FINES		184.00
3290-30	MARRIAGE LICENSES		570.00
3290-50	CERTIFICATES-BIRTH AND DEATH		165.00
3290-60	BAD CHECK FEES	20.00	
3290-80	PERCOLATION TESTS		470.00
3290-90	FILING FEES		4.00
3351-00	SHARED REVENUE BLOCK GRANT		48,081.39
3352-00	N.H. HIGHWAY BLOCK GRANT		48,970.23
3356-00	STATE & FED. FOREST LAND REIMB		299.03
3357-00	FLOOD CONTROL REIMBURSEMENT		2,387.00
3359-10	N.H. INSURANCE REIMBURSEMENT		3,087.78
3401-30	CHARGES FOR SERVICE-CEMETERY		250.00
3404-30	GARBAGE - REFUSE SERVICES		2,698.54
3501-10	SALE-MUN. PROP.(CEMETERY LOTS)		1,400.00
3502-32	INTEREST-GB GEN. FUND REPO		3,821.34
3502-41	INTEREST-PSB GEN. FUND CHECK		221.88
3502-42	INTEREST-GB GEN. FUND CHECK		490.03
3502-43	INTEREST-A/R ARCHIVES BUILDING		44.92
3503-00	RENTS		1,416.67
3503-10	RENTS - SHORT TERM USE		1,900.00
3503-20	RENTS - LEASES OF MUN. PROP.		15,583.37
3506-10	HEALTH INSURANCE DIVIDENDS		32,117.12
3509-11	REVENUES FROM PLANNING BOARD		787.80
3509-12	REVENUES FROM Z.B.A.		596.25
3509-13	REVENUES FROM CEMETERY		2,300.00
3509-16	REVENUES FROM POLICE DEPARTMNT		1,621.46
3509-17	REVENUES FROM FIRE DEPARTMENT		29.73
3509-19	REVENUES FROM TOWN OFFICE		734.10
3509-21	REVENUES FROM REC. SUMMER PROG		2,315.00
3509-22	REVENUES FROM LANDFILL		2,405.73
3509-33	REIMBUR. FROM CEMETERY		1,390.00

TRIAL BALANCE AS OF 12/31/94

ACCOUNT	DESCRIPTION	DEBIT	CREDIT
3509-34	REIMBUR. FROM LIBRARY		516.95
3509-36	REIMBUR. FROM POLICE DEPARTMENT		8,417.16
3509-37	REIMBUR. FROM FIRE DEPARTMENT		8.81
3509-38	REIMBUR. FROM HIGHWAY DEPT.		4,378.69
3509-39	REIMBUR. FROM TOWN OFFICE		312.38
3915-00	TRANS. FROM CAP. RESERVE FUNDS		5,750.00
3916-00	TRANS. FROM TRUST FUNDS		5,285.22
3917-00	TREE GRANT REVENUE		892.50
4000-00	PAYROLL CHECKS WRITTEN	247,642.30	
4010-00	VOUCHER CHECKS WRITTEN	593,241.03	
4132-50	TOE CHECKS, FINANCE FORMS	19.48	
4711-10	PRINCIPAL-LONG TERM NOTES	4,500.00	
4721-10	INTEREST -LONG TERM NOTES	3,732.37	
4723-00	INTEREST -TAX ANTICIPATION NOT	8,667.34	
4915-00	TRANSFERS TO CAPITAL RESERVE	73,000.00	
4931-00	TAXES PAID TO COUNTY	261,602.00	
4933-00	TAXES PAID TO CONVAL SCH.DIST.	1,518,934.00	
	TOTAL:	3,134,365.24	3,134,365.24

Respectfully submitted,


Lewis I. Hansen
Treasurer

TOWN OF DUBLIN-TREASURER 1994
TREASURER'S BALANCE SHEET
DECEMBER 31, 1994

ASSETS

CURRENT ASSETS:

CHECKING	\$	2,299.98	
COLLATERALIZED		144,069.47	

TOTAL CURRENT ASSETS	\$	146,369.45	

TOTAL ASSETS	\$		146,369.45
			=====

LIABILITIES AND EQUITY

CURRENT LIABILITIES:

A/P ARCHIVES BUILDING FUND	\$	108.78	

TOTAL CURRENT LIABILITIES	\$		108.78

FUND BALANCE:

UNDESIGNATED FUND BALANCE	\$	240,196.17	
NET INCOME (LOSS)	(93,935.50)	

TOTAL FUND BALANCE	\$	146,260.67	

TOTAL LIABILITIES AND EQUITY	\$		146,369.45
			=====

Respectfully submitted,

Lewis I. Hansen

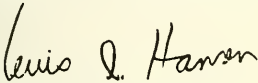
Lewis I. Hansen
Treasurer

TOWN OF DUBLIN - STATEMENT OF DEBT

as of 12-31-1994, showing annual maturities
of outstanding long term debt.

Grand total of unpaid principal on long term notes:		\$38,000.00
Original amount of loan:	\$95,000.00	
Date of loan:	12-30-1988	
Bank:	Peterborough Savings Bank	
Rate of interest:	7.75%	
Purpose of loan:	Post office project	
Maturities:		
	1995	9500.00
	1996	9500.00
	1997	9500.00
	1998	9500.00
		\$38,000.00

Respectfully submitted,



Lewis I. Hansen
Treasurer

UNCOLLECTED PROPERTY TAX AS OF DECEMBER 31, 1994

NAME	JULY	DECEMBER
Adventist Health System	\$53,394.00	\$57,156.00
Aldrich, Geoffrey & Nancy	484.00	518.00
Ardine, Gregory & Marie		873.00
Atmer, Thomas & Langby, Elizabeth		3,238.00
Bauhan, William	1,779.00	1,996.00
Beard, Edwin & Elizabeth	330.00	353.00
Begley, Maureen	1,060.00	1,134.00
Begley, Robert & Cutter, David	249.00	267.00
Benoit, Edward & Mary Lou	1,597.00	1,764.00
Benoit, Janet & Raymond	734.00	786.00
Bergwall, Marie		389.00
Bernier, Bertha		934.00
Bernier, Elizabeth (Estate)		13.71
Beynon, William & Wagner, Doris	1,364.00	1,514.00
Bickford, David		1,403.00
Blodgette, Anne B.		1,584.00
Bodecker, Alexander		19.00
Bogni, Janet		2,862.00
Boozer, William		8.94
Brown, Christopher & Robinson		986.00
Brown, Lester & Amy	1,228.00	1,368.00
Brown, Milton & Vickie	409.00	439.00
Carroll, John & Roger	710.00	775.00
Carter, Miriam		1,045.00
Casey, Timothy B.		400.00
Clarke, William Jr. & Carol		2,048.00
Coty, Ernest & Jean		1,206.00
Coutu, Albert & Aline	184.00	198.00
Coutu, Albert & Aline	2,904.00	3,109.00
Coutu, Albert & Aline	6.00	7.00
Coutu, Albert & Aline	762.00	817.00
Coutu, Albert & Aline	1,205.00	1,290.00
Curran, Maurice J.	1,496.00	1,601.00
Cvirko, Deborah & Fox, Joseph	842.00	919.00
Dailey, Ralph & Ruth		1,093.00
Darobsum, Inc.	88.00	104.00
Davis, Norman & Patricia	1,870.00	2,002.00
Davis, Norman & Patricia	3,634.00	3,891.00
Davis, Norman & Patricia	1,301.00	1,392.00
Davis, Norman & Patricia	356.00	382.00
Davis, Thomas & Bury, Sharon	304.00	336.00
Delrossi, David & Elaine	1,910.00	2,044.00
Dennis, Edward & Suzan		1,982.00
Dennis, Suzan & Cvirko, Deborah	220.00	236.00
Dewey, Mrs. Bradley		825.83
Dublin Christian Academy	2,254.00	2,413.00
Dublin Christian Academy	2,400.00	2,568.00
Dublin Christian Academy	4,566.00	8,374.00

UNCOLLECTED PROPERTY TAX CONTINUED

Dublin Christian Academy	9.00	
Duval, Yvan & Linda		162.41
Eaves, Glenna		689.50
Eaves, Glenna		304.00
Ehmann, Evan & Anna Mae		1,319.00
Elder, Andrew & Lynn		1,196.00
Elder, John		1,319.00
Exel, Richard & Leecia	645.00	691.00
Field, David & Brenda	465.00	551.00
French, Paul & Marlene	641.55	1,525.00
Geddes, Paul	586.00	639.00
Gosselin, Ronald	690.00	738.00
Gosselin, Ronald	1,718.00	1,839.00
Greenwood Brook Realty Trust	589.00	642.00
Gregg, Cyrus & Judd & Hugh		236.00
Gurney, William & Margaret		66.53
Harris, Delores J.	578.88	704.00
Hastings, T. Mitchell		1,777.00
Hastings, William B. Jr. & Theresa	678.00	727.00
Hayashi, Hiroshi	9.00	9.00
Hewitt, Peter & Luan		1,728.00
Hill, Daniel & Patricia	1,686.00	1,805.00
Hollingsworth, Pierce	326.00	349.00
Hopkins, Thomas & Joanne		990.74
Hoyt, Henry S. Jr.	1,992.00	2,133.00
Inferrera, John & Emily		841.00
Joki, Ronald & Barbara		356.00
Kilson, Martin & Marion		494.00
Kurilla, John & Laurie	805.00	879.00
Landriani, Robert & Cheryl	1,016.00	1,087.00
Lawrence, Theodore & Monica		908.00
Lawrence, Theodore & Monica		1.00
Lawrence, Theodore & Monica		2.00
Leighton, Parker	1,194.00	1,278.00
MacVaugh, Kevin & Victoria		5.63
Mattson, Kerwin & Maryann		1,579.00
Mattson, Kerwin & Maryann		564.00
McMahn, Patricia & Resnick, Lawrence A.		13.80
Meryman, Dorothea		167.00
Mika, Richard	1,032.00	1,105.00
Mika, Richard	1,855.00	1,986.00
Mitchell, Stanley & Kathleen		228.00
Nannini, Carl & Bonnie		747.00
New England Forestry Found.		35.00
Niemela, Douglas & Helen	267.00	295.00
Olson, Joel & Sawyer, Brenda		749.00
O'Rourke, Daniel & Frances		1,585.00
Owner Unknown	35.00	38.00
Owner Unknown	106.00	113.00
Owner Unknown	20.00	22.00

UNCOLLECTED PROPERTY TAX CONTINUED

Pap, Peter	1,519.00	1,626.00
Pap, Peter	539.00	576.00
Pap, Peter	1,638.00	1,753.00
Pap, Peter	2,497.00	2,724.00
Pasquarelli, Mrs. Louis	74.00	89.00
Peck, George	264.00	283.00
Peterson, Hilda		5.95
Pickford, James	218.00	244.00
Pickford, William		1,389.00
Pickford, William		258.00
Pickford, William		1.00
Plante, Beverly		539.57
Raymond, Martha		12.08
Robinson, James		107.72
Rocconi, Diane	227.00	243.00
Rocconi, Mark & Diane	65.00	70.00
Simpson, Charles & Jane		230.00
Snitko, Walter & Pamela	1,162.00	1,243.00
Stone, David O. Jr. & Donna	250.00	277.00
Summers, David, Charles & Frank	48.00	52.00
Summers, Wilhelmina & John	1,198.00	1,282.00
Summers, William & Faith		747.00
Sundstrom, Norman Sr. & Jr.	839.90	
Thomas, Peter & Erdmann, Pamela	192.00	206.00
Vanni, Peter M.	965.00	1,086.00
Voorhis, David	1,177.00	1,285.00
Walker, James	1,095.00	1,172.00
Walker, James & Patricia	942.00	1,008.00
Walker, Patricia	527.00	564.00
Walker, Patricia	1,312.00	1,405.00
Walker, Patricia	233.00	250.00
Webber, Lewis & Amy		134.14
Werden, David & Louise	200.00	214.00
Werden, David & Louise	840.00	898.00
Werden, David & Louise	3,166.00	3,390.00
Werden, David & Louise	3,139.00	1,172.00
Werden, David & Louise	1,670.00	1,788.00
Wilder, Dwayne	822.00	897.00
Woerner, Christopher & Laura	1,809.00	1,937.00
Worcester, Dolores	1,157.00	1,263.00

TOWN OF DUBLIN
NEW HAMPSHIRE

TOWN OFFICES

FIRE AND POLICE EMERGENCY
352-1100
Non-Emergency
Police 563-8411 - Fire 563-8137

Highway Department
Town Barn 563-8470
Transfer Station
Telephone 563-8557
Wednesday & Saturday 8:00 a.m. - 5:00 p.m.

Library Hours
Telephone 563-8137
Monday 2:00 p.m. - 8:00 p.m.
Wednesday 9:00 a.m. - noon & 2:00 p.m. - 8:00 p.m.
Thursday 5:00 p.m. - 8:00 p.m.
Saturday 9:00 a.m. - 1:00 p.m.

Police Administrative Hours
Telephone 563-8411
Monday & Thursday Evenings 6:00 p.m. - 9:00 p.m.

Selectmen
Telephone 563-8544/Fax 563-9221
Monday Evenings by Appointment 7:00 p.m.
Administrative Assistant's Office Hours
Monday-Friday 8:00 a.m. - 1:00 p.m.
Monday Evenings 7:00 p.m.

Town Clerk - Tax Collector
Telephone 563-8859
Hours
Monday Evenings 7:00 p.m. - 9:00 p.m.
Wednesday 10:00 a.m. - 5:00 p.m.
Thursday 10:00 a.m. - noon

Archives Department
Telephone 563-8545
By Appointment

Selectmen
Dublin, New Hampshire
03444

Bulk Rate
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03444
Permit No. 8



Special Collections
U.N.H. Library
University of New Hampshire
Durham, N.H. 03824

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